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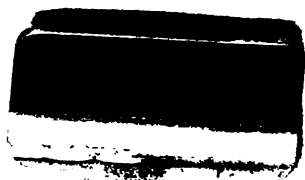
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1909

THIRD ANNUAL REPORT

OF THE

RAILROAD COMMISSION

OF WISCONSIN

From June 30, 1908, to June 30, 1909.



MADISON, WIS.
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1900

MEMBERS
OF THE
RAILROAD COMMISSION OF WISCONSIN

B. H. MEYER

Chairman

HALFORD ERICKSON

JOHN H. ROEMER

J. M. WINTERBOTHAM

Secretary.

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MADISON, WIS., Dec. 6, 1909.

To his Excellency,

HON. JAMES O. DAVIDSON,

Governor.

As required by law, we have the honor to submit our Annual Report containing an account of all matters pertaining to this office from June 30, 1908, to June 30, 1909.

RAILROAD COMMISSION OF WISCONSIN,

By J. M. WINTERBOTHAM,

Secretary.



PART I.

The Work of the Commission.

A. GENERAL.

B. STATISTICAL.

C. ENGINEERING.

PART I.

The Work of the Commission.

A. GENERAL.

ADMINISTRATIVE.

In the second annual report of this Commission will be found in some detail a statement giving an account of the organization and administration of the department. Since the period covered by that report no striking changes have been made in this regard. The amendments to the law passed by the last legislature were minor in nature and involved no necessity of changes in the organization of the department. The work has been systematized so that it is now proceeding without the confusion incident to a new organization.

RAILWAYS.

The last annual report covered the year ending June 30, 1908, since which time the most important change made was the acquisition of the lines of the Wisconsin Central by the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, which thereby added to its mileage 630.79 miles main line and 332.01 branches and spurs. By this means the "Soo" line gained entrance into Chicago, Milwaukee and Manitowoc.

In other respects there were no important changes among the railways operating in the state, although the surveys for the Mil-

waukee-La Crosse extension of the Chicago & North Western were being made during the period covered by this report, but this involved no action on the part of the Commission, consequently no other reference will be made to it. On June 30, 1909, there were operating in the state 49 railway companies with a total mileage of 7,419.19, being an increase of 64.28 miles over 1908. The roads reporting an increase in mileage for the year are the Wisconsin Central Railway, The Chicago & North Western Railway, the Chicago, St. Paul, Minneapolis & Omaha Railway, the Northern Pacific Railway, the Wisconsin and Northern Railroad, the Roddis Lumber and Veneer Co. Logging Railway, and the Wisconsin Northwestern Railway. Two railways report a decrease in mileage, viz., the Chippewa River & Northern Railway, and the Hawthorne, Nebagamon & Superior Railway. Other small increases and decreases in mileage, other than those above mentioned, are shown in the detailed tables appearing in another part of this report. Changes through leasehold have been made during the year in two instances, viz., the Chicago, Lake Shore & Eastern Railway was leased to the Elgin, Joliet & Eastern Railway Company, and, as has been stated, the Minneapolis, St. Paul and Sault Ste. Marie acquired control through lease of the Wisconsin Central Railway.

The total earnings from transportation on the lines of all the railroads in this state for the fiscal year 1909 were \$57,054,709.03, as compared with \$54,139,576.16 in 1908, being a gain of \$2,915,132.87. Revenue from sources other than transportation amounted in 1909 to \$353,821.31, being a decrease of \$25,593.01 as compared with 1908. The total operating revenue of all railroads in 1909 was \$57,408,530.34, as against \$54,518,990.48 in 1908, or a gain of \$2,889,539.86. The total operating expenses for the fiscal years 1909 and 1908 were \$36,514,369.42 and \$36,088,065.15, respectively, showing an increase of \$426,304.27. The net operating revenue in 1909 was \$20,894,160.92, being an increase of \$2,463,235.59 over 1908.

UTILITIES.

At the close of the calendar year 1908, the period covered in the last annual report, the number of utilities in operation in this state was as follows: 230 electric utilities; 52 gas utilities;

141 water utilities; 569 telephone utilities; 13 heating utilities; and 25 electric urban and interurban railways. On June 30, 1909, the files of the Commission showed 223 electric utilities; 54 gas utilities; 150 water utilities; 569 telephone utilities; 18 heating utilities; and 27 electric urban and interurban railways. This latter classification includes a number of small utilities which were not on the Commission's list a year ago.

The number of electric utilities shows a reduction of seven, but this is not an actual reduction in the number in operation. The former number includes several land and lumber companies whose articles of incorporation were made sufficiently broad to cover, practically, every field of operation, but in only a few instances were operations as a utility ever conducted, and then on an exceedingly limited scale. Rather than submit to the regulations of the Commission and the requirements as to uniform accounting and filing of annual reports, these companies have refrained from such operations and have been removed from the Commission's list. The number of telephone utilities shows no increase, although there have been many changes in the number of companies in operation.

COMPLAINTS, ETC.

In the preceding reports of this Commission some prominence was given to the formal and informal complaints filed. This was deemed advisable in order that there might be a better understanding of the law and the procedure. In view of the fact that the formal decisions are being published separately, it has been thought best to omit from the present report everything but a list of the titles of the formal cases and a short statement of the questions involved. It has been thought best to include only a short summary of such of the informal complaints as would indicate the construction which the Commission has given to the law, and this has been done. It will be understood, therefore, that the cases set forth under the head of informal complaints do not include all of the informal complaints filed, but only those which it was thought might inform the reader as to the interpretation which has been given to various sections of the law.

The following is a summary of the complaints filed during the period covered by this report :

Months.	Railways.		Utilities.		Stocks and bonds.	Convenience and necessity.	Suits against Commission.	Total.
	Formal.	In-formal.	Formal.	In-formal.				
July.....	13	54	0	28	6	1	0	102
August.....	10	41	3	47	2	2	1	106
September.....	7	50	13	41	1	0	1	113
October.....	13	70	1	46	2	0	0	132
November.....	18	53	4	33	6	2	1	117
December.....	17	61	6	36	5	1	0	126
January.....	24	66	9	71	5	2	0	177
February.....	15	64	3	43	3	1	0	129
March.....	13	45	5	52	3	0	0	118
April.....	8	37	8	33	2	1	0	89
May.....	11	53	8	29	4	1	0	106
June.....	26	48	7	37	6	1	0	125
Total.....	175	642	67	496	45	12	3	1,410

EMERGENCY RATES.

The Railroad Commission Law, as originally passed, required the carriers to file in this office and in their stations copies of all tariffs making changes in existing rates at least ten days before such rates went into effect. The legislature of 1909 amended the law, increasing this time to thirty days. Sec. 28 of the law gave the Commission power, when deemed by it necessary to prevent injury to business, or in case of any other emergency, to authorize rates to be put into effect in less than statutory time.

Under this provision the railway companies have frequently applied for authority to put rates into effect, in order to meet unexpected conditions which constantly arise, requiring new rates for a new class of business. A typical case of this kind arose at Superior during the past year, when a large elevator burned, leaving a quantity of grain, which was injured, and which, to prevent loss, had to be moved at once to points where it could be handled. The railway companies had no tariffs in effect to meet this class of business, and under the section referred to the Commission was able to authorize one to be put into immediate effect.

REFUNDS.

During the period covered by this report seventy-four complaints upon which action was taken were filed with the Commission, alleging that the charges exacted for transportation of property between points in Wisconsin were erroneous, illegal, unusual or exorbitant. Many others were filed which, for one reason or another, were defective and were returned to the petitioners. Of the seventy-four filed and acted upon, sixty were decided favorably to the petitioners. The amounts involved in these orders range from a few dollars each to several thousand dollars. The information at hand indicates that the companies have in every case settled with the petitioners, paying them the amount found to be due in the order of the Commission.

The legislature of 1909 amended the law, giving the Commission jurisdiction to consider complaints alleging overcharges of freight on shipments moving between points in Wisconsin within a period of five years immediately preceding July 12, 1907, when such complaints were filed with the Commission within thirty days after the passage of the act. The act was passed on June 5, 1909, and consequently claims filed after July 5, 1909, were outside of the Commission's jurisdiction. But two complaints were filed under this section.

APPLICATIONS FOR STOCK AND BOND ISSUES.

The legislature of 1907 passed ch. 576, known as the "Stock and Bond Law," which compelled all public service corporations to apply to the Commission for authority to issue any stocks, stock certificates, bonds or other evidences of indebtedness payable in more than one year from date. The act defines public service corporations to mean and embrace every railroad, street railway, telegraph, express, freight line, sleeping car, light, heat, water, and power corporation, and all other corporations engaged in the business of supplying the public, directly or indirectly, with light, heat, power or water, or in transmitting telegraph messages or in transporting passengers, freight or express. Under this provision of the law there have been 44 applications filed which have been acted upon, authorizing the issue of \$217,944,705 in bonds, and \$106,431,850 in stock. The most of

these issues are by interstate railways and apply to the property of the companies in other states as well as in Wisconsin.

On another page is given a table showing the name of the applicant company, the nature of the issue, date of issue, when due, and the purpose of issue.

THE COMMISSION AND THE COURTS.

During the year covered by this report the only decisions of the Commission challenged in the courts were those entitled *State of Wisconsin ex rel. Northern Pacific Railway Company vs. Railroad Commission of Wisconsin and Wisconsin & Northern Minnesota Railway Company*; *State of Wisconsin ex rel. Great Northern Railway Company and Eastern Railway Company of Minnesota vs. Railroad Commission of Wisconsin and Minneapolis, St. Paul and Sault Ste. Marie Railway Company*; *City of Superior vs. Douglas County Telephone Company and Railroad Commission of Wisconsin*. The first two of these cases involved the question of the constitutionality of sec. 1797-56, and the power of the Commission to determine the points of crossing the old roads by the new roads. The Commission assumed the constitutionality of the act and held that the authority to fix the points of crossing was implied from the various provisions of the statute. The Commission, by order, determined the manner of the crossings involved, required certain interlocking plants to be installed, and apportioned the cost of constructing and maintaining the crossings and interlocking plants between the roads as follows: (1) The cost of constructing the crossing was to be borne by the junior road, and the expense of subsequent maintenance was to be divided equally between the roads; (2) the cost of construction, maintenance and operation of the interlocking plants was to be borne equally by the roads. The supreme court held the act constitutional and sustained the power of the Commission to establish the points of crossing. It also affirmed the order of the Commission, but held that the portion of the expense of constructing, maintaining and operating the interlocking plant, imposed by the order upon the senior road, was an element of damages that could be recovered by the senior road in the condemnation proceedings instituted by the junior road to acquire the right of crossing the tracks of the senior road.

The case entitled *City of Superior vs. Douglas County Tele-*

phone Company and Railroad Commission of Wisconsin arose out of an order of the Commission entitled *In re Free and Reduced Rate Telephone Service*, in which telephone utilities were ordered to discontinue service free or at rates otherwise than those provided for in their published tariffs. Finding 1 of the decision in question interpreted the law to mean that free and reduced rate service given to public offices and officers was prohibited, whether expressly provided for in their franchises or not, on the ground that the supreme court of the state had determined that a municipality has no authority to grant a franchise to a telephone company, and an ordinance attempting to grant such a franchise is ineffectual and void.

Prior to the passage of the law the Douglas County Telephone Company, conducting an exchange in the city of Superior, being desirous of enlarging its business and not having the city offices connected with its exchange, and its service being less attractive to the public for that reason, entered into a written agreement with the city, whereby it was given the privilege of placing one telephone in each of the city hall offices and the public library, and agreed to give the city this service free as long as the company should continue to operate a telephone plant in Superior. After the general order of the Commission in question was rendered, the company demanded pay for the service and proposed to discontinue the service if it was not paid for, whereupon the city asked for an injunction, which was denied by the lower court. The contention of the telephone company was, that the contract was void, for the following reasons:

(1) There was no valid consideration; (2) it was against public policy; (3) the term of the contract was indefinite. Upon appeal the supreme court sustained the validity of the contracts upon all the grounds challenged. The court divided upon the question whether the contract was definite in term.

INDETERMINATE PERMIT.

There exists so much interest with reference to the indeterminate franchise provision of the Utilities Law, that some more extended comment regarding it seems appropriate.

One of the fundamental principles of the Public Utilities Law is a general recognition of the fact that public utilities are vir-

tual monopolies by nature and must be dealt with as such in any just and comprehensive system of state regulation. Without protection of such monopolies only a limited supervision of their affairs by public authorities can be morally justified. This is almost axiomatic. Under the New York statute protection against competition is thrown about every public utility subject to its provisions, regardless of the character of its franchises or the time of their acquisition. The policy of our law is to grant a monopoly in the first instance only to public service corporations whose secondary franchises are acquired subsequent to its enactment and therefore subject to its provisions in every particular. This policy was adopted principally because it was the desire of the authors of the measure to relieve municipalities and individuals of existing contracts for services for extended periods at inequitable rates for municipal purposes and private purposes, and, hence, the condition was imposed upon all corporations operating under franchises granted prior to the enactment of the statute, that the right to insist upon the enforcement of such contracts must be forfeited before their franchises would become exclusive and perpetual. A somewhat novel and perhaps unnecessary, though cautious, scheme or method of procedure was devised to accomplish such purpose. In order to perpetuate and render exclusive secondary franchises granted prior to the passage of the act, it is necessary for the corporate proprietor to give notice to the authorities designated in the act of its surrender of its franchises and simultaneous with such surrender a franchise issues to such corporation by operation of law, which embraces the surrendered franchises *as previously modified by the regulatory powers conferred upon the Commission*. In other words, it places the corporation upon the same basis in all respects with corporations acquiring their privileges of doing business in the communities which they serve since the act became effective. By limiting the time within which such action could be taken by public utilities, it was believed at the time of the passage of the act that the opportunity of securing exclusive rights and privileges in perpetuity, subject, of course, to the right of purchase by the municipality of the active properties of such utilities, would be a sufficient inducement to cause a surrender of all secondary franchises within the period fixed by the statute, but much to the surprise of those who conceived the plan, less than one in ten of the public service corporations availed themselves

of the privilege. Various reasons have been assigned for the general failure of such corporations to act in accordance with the desire of the legislature, but the controlling reasons for the attitude assumed by such corporations in the matter seem to have been (1) a doubt as to the legal right of the directors and stockholders to make the surrender without the consent of the bondholders whose mortgage security covers and includes the franchises of the corporation, (2) the practical impossibility of ascertaining all the bondholders and acquiring their consent, and (3) the erroneous, though perhaps not ill-founded, conception of the value of such franchises. The latter reason was advanced in but few instances and is scarcely tenable. As all secondary or special franchises granted directly or indirectly by the legislature are non-exclusive, subject to eminent domain by municipalities, and resting entirely upon the good faith of the people of the state, as they may be repealed at any time by the legislature, there is no element of value in such franchises that makes them a more desirable acquisition of a public service corporation than the practically perpetual exclusive franchises provided by the statute.

The fact that a new phrase, "indeterminate permit,"* was coined and employed in the act to denominate a franchise when used in its generic sense, that is, as embracing all the secondary or special franchises granted to a public service corporation, either directly by the state under general legislative provision or indirectly by the state through a common council or other municipal body duly authorized thereto, has had a deterring effect upon such corporations, and notwithstanding the legislature has again opened the season for exchanging franchises, there has been no perceptible change in the attitude of the corporations toward the proposition. The statement often made, that until there has been a judicial interpretation of the meaning and

* NOTE:—Sec. 1797m—1. 5. The term "indeterminate permit" as used in this act shall mean and embrace every grant, directly or indirectly from the state, to any corporation, company, individual, association of individuals, their lessees, trustees or receivers appointed by any court whatsoever, of power, right or privilege to own, operate, manage or control any plant or equipment or any part of a plant or equipment within this state for the production, transmission, delivery or furnishing of heat, light, water or power, either directly or indirectly, to or for the public, which shall continue in force until such time as the municipality shall exercise its option to purchase as provided in this act or until it shall be otherwise terminated according to law.

scope of the phrase "indeterminate permit" corporations will hesitate to trade their rights or franchises which have a definite meaning in the law for those that have not yet been defined by the courts, does not appear to have any substantial basis for support. In fact, the statute contains as explicit a definition as is possible to make and leaves nothing for interpretation or explanation.

As the utilities are generally desirous of canceling their long time discriminatory contracts with municipalities for service for municipal purposes and those with individuals for private purposes, it would have been, perhaps, better if the legislature had in the first instance attached less importance to such contracts and amended every franchise by making it exclusive and practically perpetual, although subject to termination by the acquisition of the physical property of the utility under eminent domain. The necessity of coining a new phrase to denominate a well established legal right or privilege might have been thus avoided or, if deemed desirable, might have been employed without causing any anxiety on the part of those whose rights were being enlarged rather than curtailed by the amendment. No honest or intelligent opposition can ever be brought against carrying out in some satisfactory manner the economic purpose designed to be accomplished by the provisions of the law relating to franchises.

In considering the features of the law, hereinbefore discussed, in their broader aspects it would appear that the unbiased mind must necessarily come to the conclusion that the system of state regulation and aid provided by the Public Utilities Law of this state is capable of producing eventually more permanent and satisfactory results than any system of local control that can be conceived. It recognizes that public utilities are business enterprises requiring a high character of scientific skill as well as business ability for their successful operation and management. Any public control which ignores this fact must of necessity fail. Local control, as commonly practiced, consists of nothing more nor less than spasmodic attacks upon rates and services of public utilities regardless of the physical conditions of their plants, their financial needs or possibilities. Because of local attacks public service corporations have not infrequently yielded to local pressure and reduced their charges for the sake of peace when public interest, if the situation had been properly under-

stood, would have been best served by maintaining the revenues so as to have enabled them to make improvements by adopting new inventions and thereby rendering better service at a permanently reduced cost. To compel a public utility to improvidently curtail expenditures of operation, neglect proper maintenance and improvements and make no provisions for depreciation, will, in the end, result in an increased burden upon the public. The time will come when these omissions must be supplied and the public will be obliged to supply them or go without the service. To meet the requirements when they occur is the only economic method that can be adopted in the administration of a public utility. That public regulation which does not deal intelligently with the business interests as well as the physical property of a public service corporation, will prove disastrous in the end. The Wisconsin law is well adapted to a wise supervision of all the affairs pertaining to the operation and business administration of every public utility subject to its provisions.*

As has been hereinbefore indicated, the law, as originally passed, provided that if "any public utility being at the time a corporation duly organized under the laws of the state of Wisconsin, operating under an existing license, permit or franchise, shall upon filing at any time prior to the expiration of such license, permit or franchise *and prior to July 1, 1908*, with the clerk of the municipality which granted such franchise and with the Commission, a written declaration legally executed that it surrenders such license, permit or franchise, receive by operation of law in lieu thereof an indeterminate permit." In our last report there was included a list of all companies surrendering such franchises. The legislature of 1909 amended the law so that from May 27, 1909, the date of the passage of the amendment, to January 1, 1911, all utilities, except telephone utilities, may surrender their franchises and receive in lieu thereof indeterminate permits. The following additional companies have surrendered certain of their franchises and are operating under indeterminate permits:

* The above is taken from an address given by Commissioner Roemer before the Wisconsin Bar Association, Sept. 1, 1909.

Date of filing.	Name.	Location.
May 28, 1909.....	Kenosha Gas & Electric Co.....	Kenosha.
June 22, ".....	Oshkosh Gas Light Co.....	Oshkosh.
July 10, ".....	Edgerton Electric Light Co.....	Edgerton.
" 15, ".....	Cedar Grove Telephone Co.....	Cedar Grove.
" 24, ".....	Grand Rapids Electric & Water Co.....	Grand Rapids.
Oct. 12, ".....	Green Bay Gas & Electric Co.....	Green Bay.
Dec. 6, ".....	Oconto City Water Supply Co.....	Oconto.
Jan. 20, 1910.....	Janesville Water Co.....	Janesville.
" 1910.....	Oshkosh Water Works.....	Oshkosh.

B. STATISTICAL.

GENERAL.

The work of the statistical department, as a bureau for statistical analyses for the Commission, has continued along the lines referred to in the preceding report and considerably amplified. Since the passage of the Public Utilities Law it has been engaged in gathering from all utilities and railroads in this state information and statistics relating to the construction and operation of the plants, unit costs, service installations on consumers' premises, plant capacity, etc., which accumulated data have served to guide the Commission in its decisions of cases. The department has compiled comparative statistics covering the more important questions affecting the operations of public service corporations and has established facilities for the ready solution of the many problems which parties in interest have not desired to bring before the Commission in the form of regular complaints and petitions. It may be stated that the utilities and municipalities have frequently availed themselves of these facilities in many instances where difficulties have arisen concerning rates, regulations and services.

To this department has been assigned the preparation of the uniform classification of accounts for utilities, provided for in the Public Utilities Law, and also for steam railroads and express companies and the preparation of the report forms based upon these classifications. The department has acted in an advisory capacity in all matters concerning the proper keeping of the utility books and accounts, and members of its staff have rendered much assistance in instructing bookkeepers in regard to the requirements of the official classifications and the preparation of

their annual reports. It has also frequently been found necessary for employes of this department to audit the books of utilities and to secure various financial and statistical data from the original books of entry.

The editing of all financial reports filed with the Commission is performed by this department, where such statements are analyzed and corrected, if necessary, and tabulated for final presentation in the statistical tables of the Commission's annual publication. It has charge of the schedules of rates filed by all utilities and all amendments and requests for change in the original maximum schedules of rates as of April 1, 1907, and all amendments thereto, are scrutinized as to their effect, and alterations made in accordance with the law and facts.

UNIFORM CLASSIFICATION OF ACCOUNTS.

During the period covered by this report the uniform classifications of accounts for all classes of utilities, as required by statute, have been completed and ordered by the Commission to take effect on July 1, 1909. While the classifications were officially prescribed as of that date, the work of their preparation had been under way for over a year, and as soon as any portion of any classification, or any classification for a single utility, was agreed upon, the properties concerned in such classifications were advised and many immediately proceeded to alter their books in conformity therewith. Every utility was informed fully three months before the above date as to the complete and detailed provisions of the final classification, and as regards electric and gas utilities the classifications were completed for all practical purposes six months before such date. The statute requiring the fiscal year to close on June 30, this date was deemed the most expedient time for requiring the change. Many of the larger corporations re-wrote the entire business of the preceding months, so that the report for the fiscal year ending June 30, 1909, might be in accordance with the official uniform classification. With comparatively few exceptions utilities of all classes are at present engaged in changing their accounting methods to conform to the system prescribed by the Commission, and it is confidently expected that the next annual report made will in all cases be in accordance with the official requirements.

The forms of these classifications were, in a measure, dictated and circumscribed by the Public Utilities Law. The sections of this act, which deal with this subject, refer to the requirements and direct their form in a manner which contemplated their part in the work of utility regulation in the broadest form, and as such were adhered to. Of these sections 1797m—1 defines public utilities, sections 1797m—8 to 11, inclusive, and 1797m—16 direct the prescription of these classifications and prohibit the use of any other classification, and section 1797m—18 prescribes what unit analysis the classification shall recognize.

The subject was approached with primary consideration for the purpose which such classifications were to fulfill in the regulative work of the Commission. If it were the desire to secure in the annual report only a brief statement of earnings and expenses and a corporate balance sheet, the task in hand would have been greatly simplified, but in order to provide a system which would be of mutual advantage to the utilities and to the Commission—to the utilities as a means of determining the efficiency of operation and to the Commission as a means for determining the reasonableness of charges and services—a system was required which was sufficiently detailed and classified, and founded upon correct theory and practice, as to permit of distinct cost analysis.

That this classification could not be uniform for any one class of service became apparent from a survey of the field. Some of the electric power plants were generating current for the use of a single utility service, while in other instances several utilities were obtaining their power from the same plant. Further, this electric power might be generated by steam, gas power, or by hydraulic power, or by any two or more of such methods, with every method showing a different cost per unit of production. Similarly, gas was being purchased by some utilities and produced by others, either by the coal gas or water gas process, or both. Water companies were pumping in some instances by steam power, again by gas power or hydraulic power, or by a combination of two or more such methods. Telephone utilities were engaged in toll service exclusively, or exchange service exclusively, and in some cases in both services, and where exchange service was furnished it was either by the manual or switch-board method or automatic.

Further qualifications were prescribed by the combinations of

service. Seventy-seven utilities were engaged in two or more utility services. Of this number seventeen were joint gas and electric plants; fifty-two were joint water and electric plants; four were gas, electric and water plants; and fourteen were joint electric light and electric railway properties.

The different legal forms of operation, viz., corporation, municipal ownership, partnership and proprietorship, and the great variation in size, together with the combinations of utilities with private manufacturing establishments, all presented determining influences in the classification of accounts.

Throughout the preparation of these classifications the Commission has adhered strictly to certain principles regarded as fundamental in a work of this character. It was determined that the classifications must conform to accepted modern accounting practices, in which consideration was to be given to principles rather than to methods. Further, a separate classification must be prescribed for each character of utility service, thus precluding the merging of revenues and expenses of two or more utility services operated by the same corporation, or between public service operations and commercial transactions. Another fundamental principle determined upon was the arrangement of operating expense accounts in the chronological or natural order of production. This order in the electric utilities was Power, Transmission and Transformation, Storage, Distribution, Consumption, Commercial, General, and Undisturbed. In the gas utility the chronological order was Production, Distribution, Municipal Contract Lighting, Commercial, General, and Undistributed. In the water utility such order was Pumping, Distribution, Commercial, General, and Undistributed. In the telephone utility the order was Central Office, Wire Plant, Substation, Commercial, General, and Undistributed.

Further it was determined that in the chronological order the accounts were to be designed with regard to the cost accounting principle, so that each step or process should be charged with all expenses of operation and maintenance incident to that particular step, and the total of such steps to show the total cost and the cost per unit of product.

Upon these general principles the several classifications have been founded. For better explanation of the classifications in their present form brief reference is here made to their detailed requirements and sub-divisions, and for this purpose analysis is

made of the electric utility classification as typical of the entire subject, the principles being identical.

It may be stated that the simplest classification of operating expense accounts for an electric plant would consist of but two accounts, viz., "Revenue" and "Operating Expenses," wherein "Operating Expenses" might be defined to include all items of expense necessarily incurred in being prepared to serve and in serving the public as an electric utility. Going a step further "Operating Expenses" is divisible into "Operation" and "Maintenance." "Operation" should be understood to mean the *use* of the property and includes labor, materials and supplies and expenses, but excludes all maintenance expense. "Maintenance" should be understood to mean the *upkeep* and should cover all expenditures for the current or ordinary repairs, renewals or replacements of property resulting through wear and tear or through those casualties which are incidental to the nature of the operation and which expenditures are necessary to keep up the productive capacity of the plant to its original or equivalent state of efficiency. Each of these accounts as defined consists of "Labor," "Materials and Supplies" and "Expenses." The cost of "Labor" must be understood to cover not only amounts paid for manual labor, but salaries and fees paid to persons engaged in clerical, engineering, or supervisory occupations. "Materials and Supplies" must be understood to cover the substances or matter consumed in furnishing the electric service, as required and authorized by law, and embraces not only finished and unfinished products, but all expenses incurred in their preparation for use and specifically chargeable against such products. "Expenses" should be understood to mean all expenditures made or incurred which are not labor expenses or expenses for materials and supplies. The subdivision to this point might be characterized as an ideal classification, correct in theory and simple in its requirements.

The above classification, however, would have no more practical value than to show the total expenses and would not reveal to the management the points of excessive cost and where to economize. To admit of this determination the classification must be altered so that the total operating expenses are divided into accounts covering each of the chronological steps of production above referred to, viz., Power, Transmission and Transformation, Storage, Distribution, Consumption, Commercial, General, and Undistributed.

By combining these subdivisions with the subdivisions of the former outline, each of the natural or chronological steps of operation must be divided into "Operation" and "Maintenance," and these, in turn, into "Labor," "Materials and Supplies" and "Expenses." These items can be indefinitely expanded as to the specific kinds of labor and the specific kinds of materials and supplies and expenses. The account "Maintenance" must be further subdivided, since each unit of equipment, in spite of all repairs made to it, will ultimately require replacement because of wear and tear, obsolescence, inadequacy, and other forces. In other words, "Maintenance" in its broadest significance is a combination of two forces, viz., the current wear and tear, and the gradual depreciation covering the uncurrent or extraordinary repairs, replacements and renewals. Current repairs are a charge to "Maintenance," while uncurrent and extraordinary repairs must be anticipated through a reserve for that purpose.

Since, however, power may be generated by any one of the several methods, as already explained, power accounts must be prescribed for each such method, so that the group "Power" must be divided into "Steam Power," "Gas Power," "Hydraulic Power" and "Power Purchased." To provide for those plants where electric energy is generated for the benefit of two utilities, as an electric light utility and a railway, there is provided the Apportionment Account, which provides for the apportionment of the total cost of power over the departments making a demand therefor, instead of endeavoring to apportion between such departments all the items entering into the final cost of power.

Another feature of these classifications, quite similar to the apportionment of power, is provided for in the cost of generating steam. The cost of steam is regarded as a resultant cost, that is, the cost of a product and can be regarded only as an item in the sense that steam is one of the items entering into the cost of generating electric power, just as are labor, lubricants and maintenance. Following the cost accounting principle, coal is an item of steam expense and steam is an item of electric power expense. This logic admits of the apportionment of the cost of steam in those numerous instances where two or more utilities make a demand upon the same boiler plant, as is the case in a plant operating an electric service and a water works, thus obviating the difficulty of apportioning all the items entering into the final cost of steam with the consequent possibility of error.

By the adoption of this system in the classifications it will be seen that any condition of operation can readily find its appropriate accounts. An electric plant operated by steam power will require the group of steam accounts and the steam power generation accounts. If the plant in question is a joint electric and water plant operated by steam power, it will use the group of steam accounts and apportion the total cost thereof, carrying such proportions into the respective utility stations' operating expense accounts. If the property in question is a joint electric light and railway plant operated by steam power, it will use the group of steam accounts to determine the cost of steam as an item in the generation of electric energy, and apportion the total cost of electric power over the lighting and railway departments in proportion to their use thereof. The same principle applies in instances where others forms of service are combined.

To recognize the difference in sizes of plants, the classifications have been divided into two classes each for the gas, electric and water utilities, four classes for telephone utilities, and three classes for electric railways, the classification for the largest utilities being in each case an enlargement and subdivision of the primary departmental accounts prescribed for the smallest utilities.

It is believed that this scheme is logical, correct in principle, comprehensive in its scope, sufficiently elastic to cover all conditions of size and methods of operation, and that it is based upon practical considerations. The experience of the utilities with this system during the period in which it has been followed has already proven the value of the requirements and demonstrated the technical correctness of the classifications.

RATE AND SERVICE DATA.

During the period covered by this report a portion of the facilities of the statistical department has been devoted to obtaining data concerning conditions fundamentally affecting rates and services in connection with those plants which have come before the Commission as parties plaintiff or defendant in the cases decided. These investigations, which for comparative purposes have not been confined to plants in this state alone, cover the classification of consumers with regard to their demand for serv-

ice; the average and maximum sizes of installations for the respective classes; the average and prevailing hours of use of service; sales per consumer and per unit of installation; the variation of such sales with regard to the periods of the day and seasonal variations. Special analyses have been made on the subject of cost for long and short hour users of electricity, the revenues from such service, the abnormal factors apparent in the ordinary use of utility service, and local conditions affecting or inclined to affect the utility service.

An exhaustive investigation has been made of the relation of connected load on consumers' premises to station demand, to the demand at transformers on alternating current circuits, and to the separate demands of different classes of consumers, such special investigation covering six plants using Wright demand meters.

A further subject of investigation having a very important bearing upon the making of rates, has been the analysis and computations of depreciation reserves and their standardization. The lives of different units of property used in the operation of different classes of utility service have been computed and data concerning the relative proportion of long lived to short lived equipment prepared, showing the average and composite life of the plant in its entirety, together with the annual deductions to be made from revenue to meet the replacement of the property at the end of its normal life in service, less the scrap value of the replaced units. The various methods of determining depreciation and provision for its recognition in the utilities' finances have been investigated and tested with regard to specific properties.

UTILITY STATISTICS.

The utility statistical tables, appearing in another part of this report, cover the financial and physical data of all electric, gas, water and telephone utilities. The financial reports cover the earnings and expenses and the balance sheets of the plants in question. The last annual report of the Commission covered the calendar year ending Dec. 31, 1907, but in obedience to statutory requirements the statistics in the present report cover the fiscal year ending June 30, 1909, and all future reports will be for the fiscal year period. The reports submitted by the utilities and

electric railways this year are upon forms based upon the uniform classification of account prescribed, which have made necessary some changes in the data submitted and in the method of its arrangement.

Insofar as possible, the reports have been tabulated in the class of accounts which the plants in question are required to follow. This required the preparation of tables for both class A and class B reports for electric, gas and water utilities, three forms of tables for electric railways, and four forms of tables for telephone utilities. It was found, however, that for the first year in which this new classification of accounts was effective and the new forms used, many utilities could not prepare a report in the detail called for, since their accounts had not been kept during the year with this end in view, and consequently many utility reports are this year included in the tables for classes lower than those in which, according to their size and operations, they should naturally appear. Thus, there are frequent instances where class A reports are included in class B tables, and many class B reports have been found so incomplete as to preclude their tabulation in this form, and a special tabulation of condensed reports for the respective utilities has been found necessary.

A large number of utilities have not, as yet, changed their business year to conform to the requirements of statute, and, as a result, many of the annual reports do not cover the fiscal year. In every instance efforts have been made to secure a twelve months statement to be included in this report, except for those plants which have been in operation for a period of less than a year, in which case the reports cover the period during which the plant has been in operation.

Much difficulty has been experienced in the preparation of these tables because of the condition of the reports submitted. Generally speaking, the larger utilities, with the exception of many municipally owned plants, have prepared excellent reports, complete and correct in all respects. Municipal plants, as a rule, have been exceedingly delinquent in filing their statements and have shown an almost general lack of accounting system which, in not a few instances, was found to be true of other municipal departmental records. The same condition has been found to exist among the smaller plants, and more especially among the telephone utilities where the total absence of bookkeeping was found to be not unusual. This situation, coupled with the more

detailed requirements of the Commission for the present year, has made it impossible for a number of utilities to make an acceptable report. A list of utilities who have failed to make any report, and of those whose reports would not admit of tabulation, is submitted in another part of this report.

The difficulties experienced, however, were not confined to one class of service, but were quite general among the smaller plants. In nearly all their exhibits there has been apparent a lack of familiarity with the language and terms of bookkeeping and the rules governing accounting prescribed by the Commission. It has been exceedingly difficult to impress upon the utility management the necessity of regarding each utility as separate and the subject of a report distinct from any other utility or commercial enterprise. Similarly, telephone utilities in many instances have been unable to prepare a report for each exchange operated, with the result that a number of telephone reports included in the tabulation cover several exchanges. A voluminous correspondence has been made necessary to explain the requirements and give the necessary instructions. In many instances, where the facilities of the department would permit, personal assistance has been given. In all cases where errors were apparent every effort was made to secure corrections and the report was excluded only when a satisfactory statement was clearly impossible. For these reasons it can scarcely be hoped that the data are absolutely reliable, but they are believed to be approximately so and as nearly correct as possible at this time. These references are made to explain what may appear, in some instances, to be unusual unit costs, since the accounts have not in all cases admitted of the desired separation, and the greatest reliance, therefore, cannot be placed on the results.

The tables classifying the plant equipment and operating data are not complete, the utilities, in many instances, being unable to supply the information called for, owing to the fact that the stations were not equipped with the necessary recording apparatus. This is especially true of electric utilities. Wherever it was possible to compute the desired information from other data submitted by the plants in question, this course has been followed. A number of items, however, have been left blank, owing to the impossibility of supplying information at all satisfactory.

The tabulations as a whole, however, are greatly superior to those contained in the last preceding report, both in the number

of utilities reporting and the value of the data submitted. The tables are being presented in what will probably be the final form of report, and in this form permit of detailed and comparative analyses. The data submitted will be enlarged from year to year as rapidly as the progress of the utilities with the subject of accounting warrants. Considering the great diversity of the methods followed and the lack of system which prevailed in the operation of many plants, the results of this year, although not entirely satisfactory, must be accepted as showing a gratifying improvement. A better spirit of co-operation with the work of the Commission has been shown this year, since it has become apparent that the Commission's requirements have operated directly for the benefit of all parties in interest. Still greater improvement for next year is confidently anticipated, although it may require several years experience with the new classifications before the data submitted by all plants can be accepted with confidence.

C. ENGINEERING:

In the annual report for 1908 the work of the engineering staff was discussed at some length with respect to the following phases: (1) The valuation of the physical property of the steam railroads of the state of Wisconsin, at first (in 1903-1905) for the exclusive purposes of the Wisconsin Tax Commission, and in subsequent years for the joint use of the Tax and Railroad Commissions; (2) the valuation of the electric railway physical properties of the state jointly for the two commissions; (3) the valuation of the physical property belonging to the water, gas, electric and telephone companies of the state under the provisions of the Public Utilities Law, chiefly in connection with rate cases before the Railroad Commission; (4) investigations and inspections pertaining to the establishment and enforcement of standards governing the quality of service rendered by public utilities; (5) miscellaneous service under various laws administered by the Railroad Commission.

The scope of the work performed by the expert staff during the period covered by the present report is in general closely parallel with that of the preceding year. The distinctive feature in the development of the work during the past year is found in the increased emphasis given to investigations and inspections relating

to the quality of service rendered to the public under the provisions of the Public Utilities and Railroad Commission Laws.

The work of the engineering department is administered along the following general lines: (1) Administrative and office work; (2) civil engineering; (3) mechanical engineering; (4) electrical engineering; (5) gas engineering; (6) gas and electrical service inspections; (7) miscellaneous. As far as practicable the work of the staff is assigned with reference to the lines of departmental organization as stated above, although undue formality is avoided with a view of increasing the usefulness and flexibility of the staff in the service rendered jointly for the two state commissions.

The work of the technical staff will be discussed in this report under the following heads: (1) Service inspections; (2) valuation work; (3) miscellaneous service.

I. SERVICE INSPECTIONS.

The inspectional work of the engineering staff, with particular reference to requirements under laws administered by the Railroad Commission, covers the following lines:

A. UNDER THE PUBLIC UTILITIES LAW.

1. Inspections of gas and electric service.
2. Inspections of telephone service.
3. Inspections of water works service.
4. Miscellaneous inspections.

B. UNDER THE RAILROAD COMMISSION LAW.

1. Informal observations of railroad service.
2. Inspections pertaining to signaling and interlocking.
3. Investigations relating to highway crossing protection.
4. Investigations of railway accidents.

INSPECTIONS UNDER THE PUBLIC UTILITIES LAW.

1. GAS AND ELECTRIC SERVICE.

Compliance with standards and rules for gas and electric service, bulletin U—21, involves periodic inspection of each of the plants, the testing of meters upon complaint, and the compilation of information showing to what extent the public utilities are complying with these rules.* It is such that we may designate as the routine work of the service staff.

Routine Work. Inspection of gas service was made in twenty-seven cities of this state, and the meter provers in most of these plants were checked against accurate standards.

The electric light plants were inspected and the equipment and methods of practice reported upon in 219 cities and villages. In 72 of these cities surveys were made to determine the degree of compliance with voltage regulation requirements. In 7 cities meters were tested as a check on the methods employed by the companies. Twelve meters were tested on complaint of consumers. Summaries of this work are given in subsequent pages.

Special Investigations. In addition to the routine work of inspection, special investigations have been made at various cities to secure information serviceable to the Railroad Commission. Abnormal complaint as to quality of service, the service conditions as affecting rate making, the status of gasoline gas plants, and other similar matters have furnished the subjects for these special investigations.

The service inspection staff has also a field of usefulness in studying certain problems of interest to the public utility plants and to the people of this state, and while the pressure of other work has been great, some attention has been given to the study of such problems.

Among the variety of systems available for street lighting some are decidedly less efficient than are others, and the range in lighting afforded by the various systems has been investigated.

In the methods commonly used for testing of gas meters certain errors are involved. The extent of these errors, and the

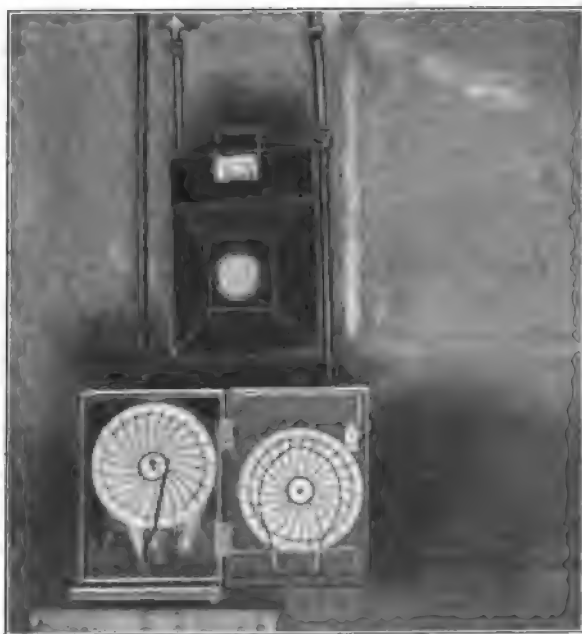
* For the convenience of the reader these rules are re-printed as an appendix to this report.

choice of the best methods of testing meters, have been subjects for investigation.

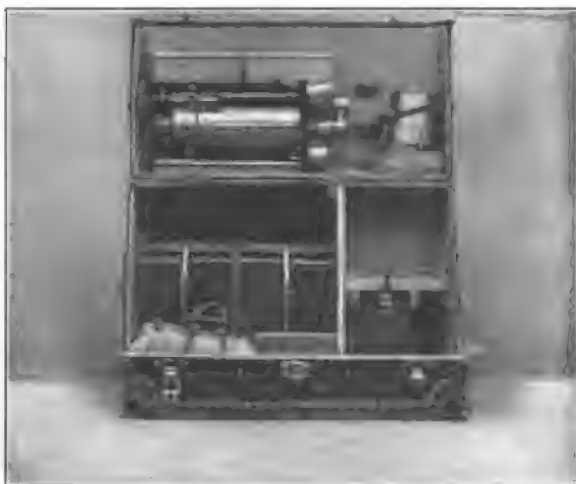
In the measurement of the heat value of gas, calorimeters are employed. To determine the accuracy of the various calorimeters on the market, and to learn the best methods for operating these instruments, extensive investigation was carried on in the chemical engineering laboratories of the University of Wisconsin. In this investigation members of the inspection staff co-operated with representatives appointed by the American Gas Institute, and the results have been set forth in a report published by that body.



Recording voltmeter, installed on consumer's premises
(see page 74)



Recording gas pressure gauge, installed on consumer's premises.



Traveling equipment for gas inspection.

Some typical forms used in field inspections are here shown. Form S—5 was filled out for all the electric light plants at the time of first inspection, and routine gas and electric inspections are reported on S—108 and S—7, respectively:

Form S-5 Sheet 1

ELECTRIC SERVICE INSPECTION

City..... Company.....
 Date..... Inspector.....
 Officers.....

Operating force, length of shifts, etc.....

PLANT

BUILDINGS: Kind and size.....

 Location.....
 Track and dock facilities.....

PRIMARY POWER:

Water wheels and turbines: make and size.....

Water supply: source, head and amount available.....

Boilers: water tube—builder's rated H. P. and make.....

 fire tube—builder's rated H. P., make, diam. of shell,
 diam. and length of tubes, number of tubes.....
Stokers: make and boilers stoked.....
Steam engines: make, horizontal or vertical, diam. of cylinder, length
 of stroke.....

Steam turbines: make, type, and H. P.....

Gas engines: make, type, H. P., diameter of cylinder, length of stroke,
 fuel.....

Gas producers: make, H. P., fuel.....
Condensers: make, size, surface, jet, or barometric.....
Feed water heaters: make, open or closed, H. P., size of exhaust pipe

Boiler feed pumps and injectors: no. and size of each.....
Shafting.....
Fuel.....

(NOTE:—Designate reserve units with a letter "R.")

Form S-5 Sheet 2

Company..... Date

ELECTRICAL EQUIPMENT:*Generators for power:* make, type, capacity, how and to what connected.

.....

For lighting: make, type, capacity, how and to what connected

.....

Exciters: make, type, capacity.....*Motor-generators, Rotary converters, etc.*.....*Station transformers:* make, type, and capacity.....*Arc light apparatus:* make, type, and capacity.....*Storage batteries:* make, capacity, and use.....

(NOTE—Designate reserve units with a letter "R.")

Switchboard: Brief description.....

Principal instruments.....

Synchronizing apparatus:.....

What methods of regulation are used? Governors, regulators, etc.

.....

What station lightning protection?.....

What station overload protection?.....

.....

STATION LOAD

Distribution of load.....

Heat distribution system.....

Pumps for commercial supply: how driven, from what units, size of cylinders, source of water supply.....

Other non-electrical station load.....

Is there railway load on the same units with lighting load?.....

How much of the total available H. P. was used during the December peak.....

INTERRUPTIONS:

.....

OTHER PLANTS on the same system:

.....

Form 3-5 Sheet 3

Company Date

DISTRIBUTION AND UTILIZATION

STREET LIGHTING:

Number of arcs type
 Number of arc circuits
 Lighting schedule
 Number of incandescent Lamps rating
 Circuits how operated?
 Schedule

VOLTAGE:

Is there any power load on lighting feeders and transformers?
 If so, to what extent?

 What are the largest units so carried?
 Are transformers overloaded?
 • Are compensated voltmeters used?
 Number of feeders, size and length

 Is system unbalanced?
 Distribution A. C.: How many phase?
 Secondary voltage 2 or 3 wire
 Size of secondaries
 D. C.: Voltage 2 or 3 wire avg. size of wire
 Total connected lighting load
 Frequency and scope of voltage surveys

 Equipment for voltage surveys

 Pressure wires

METERS:

Meter testing apparatus

 Calibration of standards; by whom and how often?

 Calibration of station standards; by whom and how often?

 Tests by one man or two
 Length of working day
 Average number of meters tested per day
 Frequency of meter tests in the past
 Under whose direction
 How long have meters been tested in place?
 When are inspections made of mechanical condition of meters?

 Where are meters re-adjusted?
 Method of procedure in case of complaint meters

 Per cent. of complaint meters found over 4% fast
 Per cent. of complaint meters found over 4% slow
 What is the policy regarding test of new meters?

Form S-5 Sheet 5

Company Date

What is being done to comply with rule 24?.....

.....

What is being done to comply with rule 25?.....

.....

GENERAL:

Which rules are not being complied with at the present time?.....

What excuses are given?.....

.....

Are there any good reasons?.....

.....

Has this utility made request to be exempt from such rules?.....

.....

Are operators technically capable of understanding and carrying out the commission's requirements?.....

.....

Have operators been informed of the requirements?.....

.....

Do consumers, in general, seem to be satisfied or dissatisfied with the quality of service?.....

.....

How does the company handle complaints of service?.....

.....

Hours of operation.....

.....

Rates.....

.....

.....

REMARKS:

(Include under VOLTAGE sheet 3)

Transformers, approx. number and capacity.....

.....

Form S-108

ROUTINE GAS INSPECTION REPORT

Company..... City.....
 Conditions existing from..... To.....
 Date..... Inspector.....

QUALITY AND PURITY OF GAS
 From Records of Company's and Inspector's Tests.

Heat value.	Months.	Inspr.	Purity of gas.	Months.	Inspr.
Total read.....			No. total S. tests.....		
No. below 600.....			No. outside limit.....		
No. below 550.....			No. H ₂ S tests.....		
Monthly ave.....			No. H ₂ S present.....		

Exhibits from records. Heat value..... Purity.....
 Inspectors' tests..... Heat value..... H₂S..... Total S. sample.....
 Calibration company's apparatus..... Outside tests..... City tests.....
 Special report.....

PRESSURE OF GAS

Charts taken (company)..... Inspr..... No. localities (company)..... Inspr.....
 No. records outside requirements..... No. localities outside requirements.....
 No. consumers in localities outside requirements.....
Exhibits. Company records..... Inspr. records..... Maps.....
 Special report.....

COMPLAINTS

Were company records examined..... How found.....
 Efficiency of complaint staff.....
 Attitude of consumers..... No. interviewed.....
Exhibits. Clippings..... Complaint summaries..... Office forms.....
 Special report.....

ACCURACY OF METERS

No. tests made by company..... No. fast..... No. slow..... No. non reg.....
 No. reg. tests by inspector..... No. fast..... No. slow..... No. non reg.....
 No. "Complaint" tests by inspector..... Fast..... Slow..... Non reg.....
Exhibits. Summary Co. records..... Inspr. tests..... Complaint meter reports..
 Prover calibration..... City tests.....
 Special report.....

OPERATION

Conditions at time of inspection—good, fair, poor. Coal gas made..... %
 Water gas made..... % Purchased gas..... % Oil gas..... % Yield per pound..... %
 W. G. gal. oil per M... Air for revivifying..... % Works pressure l. p. mains..
 High pressure main..... Note abnormal mfg. cond.....
 Special report.....

EXTENSIONS, ALTERATIONS AND REPAIRS SINCE LAST VISIT

Plant.....
 Distribution system.....

GENERAL

Company officials interviewed.....
 Attitude toward inspector.....
 Changes in company's staff.....
 City officials interviewed..... Toward commission.....
 Attitude toward company.....
 Inspector's general impression of service conditions.....
 Inspector's general impression of consumer's attitude.....

Form S-7

ROUTINE ELECTRIC SERVICE INSPECTION REPORT

Company..... City.....
 Conditions existing from..... To.....
 Date..... Inspector.....
Exhibits from records. Information for consumers.....
 Lamp renewal record..... Consumers connected.....
 Meters in service.....

VOLTAGE

Charts taken (company).... Inspr.... No. localities (company).... Inspr....
 No. records outside requirements.... No. localities outside requirements....
 No. consumers in localities outside requirements.....
Exhibits. Company records..... Inspr. records..... Maps.....
 Special report.....

COMPLAINTS

Were company records examined..... How found.....
 Efficiency of complaint staff.....
 Attitude of consumers..... No. interviewed.....
Exhibits. Clippings..... Complaint summaries..... Office forms.....
 Special report.....

ACCURACY OF METERS

No. tests made by company.... No. fast.... No. slow.... No. creeping....
 No. reg. tests by Inspector.... No. fast.... No. slow.... No. creeping....
 No. "Complaint" tests by inspector.... Fast.... Slow.... No. creeping....
Exhibits. Summary Co. records..... Inspr. tests..... Complaint meter
 reports.....
 Instrument calibration..... City tests.....
 Special report.....

OPERATION

Hours of operation..... Station log sheets.....
 Working force: Plant..... Distribution..... Office.....
 Interruptions of service.....
 Calibration of station standards.....

 Special report.....
 Rules being violated.....

EXTENSIONS, ALTERATIONS AND REPAIRS SINCE LAST VISIT

Plant.....

 Distribution system.....

GENERAL

Company officials interviewed.....
 Attitude toward inspector.....
 Changes in company's staff.....
 City officials interviewed.....
 Attitude toward company..... Toward commission.....
 Inspector's general impression of service conditions.....
 Inspector's general impression of consumers' attitude.....

As indicative of the scope and variety of the work the summary of one inspector's trips for the year is given in table I.

TABLE I.
SUMMARY OF INSPECTION TRIPS BY ONE INSPECTOR.
July 1, 1909, to July 1, 1909.

	July.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June.	Total.
No. miles traveled.....	216	758	230	337	652	165	572	621	1,231	966	1,051	184	7,082
Train inspections.....					17	8	2	21	46	31	27	2	149
Gas plants inspected.....	1	10	4	2	1	1	2						22
Gas pressure surveys.....	1	3	3	1	1*	2*							16
Plants tested for heat value.....	1	10	4	1	1*	2*							19
Cities where gas meters were tested.....	1					1*							2
No. gas meters tested.....	50					30*							80
No. days spent on gas valuation work.....	4	1	1	14		5			30	1			21
Electric plants inspected.....		8	3	7	8	5	2	14	30	26	22	3	137
Voltage surveys.....		1*		5	9	4*	1	12	1*				33
Cities where electric meters were tested.....				1	1	3*	1*		8*			1*	9
No. electric meters tested.....		40*		1	1	62*	1*		8*			8*	121

* Working with some other member of service staff.

Result of Service Inspections. It is needless to point out that one of the results of service inspection has been to promote compliance with the rules of service and therefore has secured to consumers material advantage in the way of improved service.

It has been found that there is a great difference in the quality of service in different cities; that there are numerous causes of poor service, that it is not necessarily the small village plant which is giving poor service, but that the management of plants in the larger cities may be negligent of their consumers' interests.

Since the human element enters into the management of a gas plant or an electric light plant, there are those whose service may be characterized as shiftless; others where punctual and adequate service is afforded; some plants are generous, while others are penurious. It is natural, then, that the public attitude toward the local utility should vary in different places. Some of the plants have marked reputations for courtesy, honesty and fairness, while others are regarded with suspicion, dislike, and sometimes with positive hatred.

It is a most striking fact, borne out by inspections and tests, that good service alone may not give satisfaction; that excessive complaint of service often comes from cities which are actually giving the highest grade of service, and that in some cities where tests show service to be decidedly poor, there is almost an absence

of complaint; and this difference is due to the attitude of the management toward the public.

The only rule which has any bearing upon this important feature is that which relates to classification of complaints by gas companies.

The subject "complaints of service" is deemed of sufficient importance to warrant considerable attention in this report.

Complaints of Service. In his method of handling complaints the manager has it in his power to develop a most important asset to the utility, that is, the good will of the public.

It is the right and the duty of a consumer to report to the company any reason for dissatisfaction, and it is likewise the duty of the management to give courteous consideration to such report. If it were not for the occasional arrogant manager and the unreasonable consumer, who is a chronic complainant, much of the antagonism between the public and the utility would disappear.

Rule 13, bulletin U—21, requires that each gas company keep a record of all complaints of service made to it and that there be submitted to the Commission monthly summaries of such complaints. These have been submitted on the form here shown:

Form S—103

Name of Company.....
Signed by

SUMMARY OF GAS SERVICE COMPLAINTS FOR MONTH OF 19..

Cause.	COMPLAINTS.								
	High pres- sure.	Low pres- sure.	Lights.	Domestic ad- vances.	Industrial ad- vances.	Leak's inside bldg.	Leak's outside bldg.	No gas.	Poor gas.
Drip pot									
Trouble at works.*									
Extension and repairs to mains.									
District governor out of order.									
Appliances out of order									
Service frozen.....									
Service stopped, other causes.									
Meter frozen									
Meter's uck.....									
Service governor out of order.									
Service leak.....									
House pipe leak.....									
Meter and meter connection leak									
Street main leak									
Appliance leak									
House piping too small.....									
Service too small									
Street main too small									
No cause found.....									
Totals.....									

IMPORTANT: All explosions must be reported in full to commission.

* Trouble at works must be reported in detail whenever service is affected thereby.

TABLE

COMPLAINTS OF GAS SERVICE

No.	COMPLAINTS OF LOW PRES- SURE.								COMPLAINTS OF APPLIANCES.								COMPLAINTS			
	Cause as found.								Cause as found.								Cause as			
	Per cent of total.	Company neglect.	Frost.	Meters and services.	House piping.	Appliances.	Street mains.	No cause found.	Per cent of total.	Company neglect.	Frost.	Meters and services.	House piping.	Appliances.	Street mains.	No cause found.	Per cent of total.	Company neglect.	Frost.	Meters and services.
1	0.7					50.0	16.7	33.3	76.9					95.5		0.9	16.7			8.3
2									45.4					80.0			27.3	16.7		16.7
3									17.1					100.0			47.7			31.0
4	28.8		66.2	15.4	5.1	7.4	1.5	4.4	22.7					95.5		2.8	45.6			48.8
5	23.2	3.1		25.0	25.0	25.0	9.4	12.5	34.8					70.8		18.7	37.0	2.0		35.3
6	9.2		5.1	17.3	18.4	24.5		34.7	26.8					72.6		21.4	37.1	0.3	0.5	19.3
7	2.5		20.0	80.0					82.4				0.3	89.0			15.1			63.3
8	1.4	11.4				28.6			59.3					98.2	0.4	0.5	30.9			37.5
9	0.3			50.0				50.0	37.4				0.8	1.2	96.4		1.2	29.6		68.0
10	8.8		97.7	2.3					18.2		1.6			13.9	84.5			23.2		84.9
11									81.1			1.9	2.1	95.7		0.2	12.7			61.8
12									47.0			2.2	2.2	95.7			36.7	8.3		75.0
13	0.4			47.8		40.8		11.4	50.0					100.0			16.1			88.0
14									35.7			2.0	2.0	87.2		8.8	42.4			42.8
15									21.6			0.7		74.2		16.1	54.8			22.8
16	0.2								55.9		0.2	1.5	2.9	83.2		12.2	28.1			26.9
17	5.1	6.7		73.3		6.7		13.3	69.8					100.0			12.6			16.2
18	4.8		78.6	21.4					79.3					0.4	92.6		7.0			25.0
19									100.0					25.5	73.6					
20	9.8		18.5	77.8		3.7			35.8			10.9		84.9			30.1			53.2
21	4.6			100.0					34.0				1.5	91.0	1.5	6.0	49.5			30.2
22									92.1					100.0			2.5			
23	2.8			100.0					63.9				21.7		78.3		8.3			66.7

II.

JAN. TO JULY, 1909.

OF LEAKS.					COMPLAINTS OF NO GAS.										COMPLAINTS OF POOR GAS.									
found.					Cause as found.										Cause as found.									
House piping.	Appliances.	Street mains.	No cause found.	Per cent of total.	Company neglect.	Frost.	Meters and services.	House piping.	Appliances.	Street mains.	No cause found.	Per cent of total.	Company neglect.	Frost.	Meters and services.	House piping.	Appliances.	Street mains.	No cause found.					
80.4			10.9	5.7	6.2	33.3	39.6	16.7	2.1	2.1		27.3	33.3											
33.3	33.3											35.2												
23.8	42.9		2.3									35.2												
5.1	37.7		8.4	2.5			58.3				41.7	0.4							100.0					
15.7	23.5		23.5	4.3		33.3	50.0	16.7				0.7			100.0									
3.6	48.7	1.5	28.1	26.5		52.1	70.6	0.4	3.5	0.4	17.0	0.3			33.3				66.7					
3.4	30.0	3.3																						
11.8	35.5	1.3	13.8	9.4	39.1	30.4	19.6	2.2	6.5		2.2													
7.9	12.0		14.1	24.3	3.1	66.0	28.4		0.6		1.9		9.4	3.2	57.2		4.8		6.3					
1.7	13.0	0.4		6.0			98.3		1.7				43.2	12.4	12.4		87.4							
29.4	4.4		4.4	5.8	9.7	71.0	16.1		3.2			0.4			10.0				100.0					
61.1	5.6			6.1	66.7					33.3		10.2			10.0									
12.0				3.4		36.2	63.8					30.1	16.3	17.7	11.3			10.0	9.7					
30.3	18.3		8.6	21.8	46.7	14.4	29.9		3.3	6.7		4.9												
6.3	62.0		8.9	18.7		70.4	29.6					6.9	42.8	57.2	18.8	32.8								
16.5	40.0		16.6	8.9		20.5	22.9	26.5	9.6	20.5									17.2					
43.3	32.4		8.1	12.6		73.0	21.6			2.7														
43.2	4.6		27.2	0.7	100.0																			
7.2	37.4	7.2		5.8		53.3	46.7					18.5	15.7	61.8		23.5								
16.7	47.9		5.2	7.2		14.3	85.7					4.6	11.1	55.6		11.1	22.2							
				2.5		80.0	20.0					2.9	16.7	83.3										
	33.3			5.6		100.0						19.4	14.2	28.6	57.2									

have ceased reporting trouble to the office. Instances have also been found where the service in general was good and where actual defects were apparently promptly remedied. Notwithstanding this, general dissatisfaction existed, due to mutual distrust between company and consumer. In cases of this kind the fault rests with both parties, and it is the duty of both the company and the public to do all in their power to bring about a better understanding. This cannot be accomplished unless the company furnishes adequate service at all times and gives prompt and courteous attention to all consumers' complaints. It also devolves upon the consumer to inform himself in regard to the nature of the service he is receiving and to make a full and prompt report to the company of every unsatisfactory condition.

The complaint most frequently made is "high bill" for gas or electric service, and so insistent have been such complaints that especial attention has been given to a study of the causes.

It has been found that the complaints of excessive lighting bills are more numerous in the winter than at other seasons of the year, due to the increased hours of darkness; dissatisfaction on the part of the consumer frequently comes through lack of appreciation of this factor. The variation in consumption of electric energy with the change of season is shown graphically to the right in figure 1, which gives the monthly output for the year 1907 and 1908 on the lighting feeders of a Wisconsin central station. For purpose of comparison, curves showing the hours of darkness and cloudiness for the same city during these years are placed beside the former. The current consumption for lighting is influenced not only by the length of the day, but also by the amount of cloudy weather. It will be noted that the general form of the output curve is similar to the darkness curve; also that there was more cloudy weather in 1907 and 1908, and that the station output for 1907 exceeded that for 1908. This shows that abnormal cloudiness is one of the factors which must be taken into account as affecting current consumption. In the investigation of apparently high bills, however, it is generally less misleading and safer to compare the bills for corresponding months of different years rather than different months of the same year. It is usually found that, when there is a marked increase in the size of bill, that there has been a change in the installation or the conditions of its use.

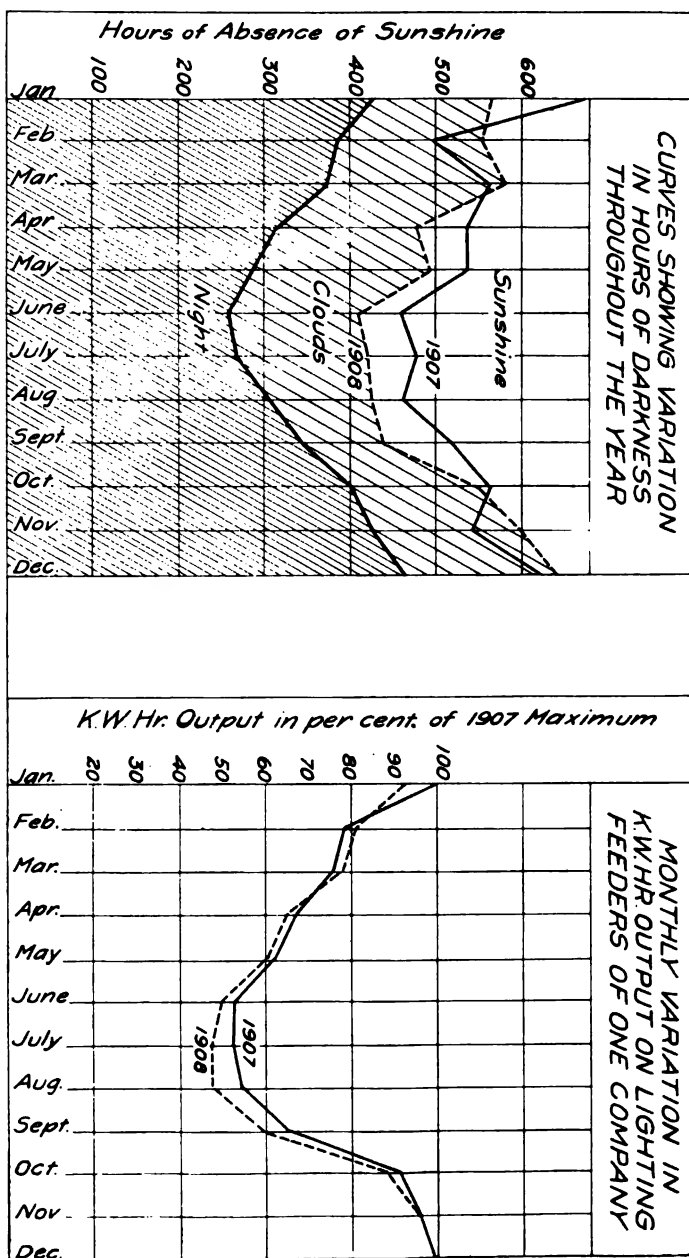


Figure 1.

The installation of tungsten and other high efficiency lamps has in many instances been the cause of complaint. Consumers have anticipated that the use of such lamps would greatly decrease their bills. Owing to the fact that, in general, units of 40 watts or larger have been installed, the result has been to increase the illumination rather than to decrease the current consumption. The recent introduction of the smaller units, however, will probably improve this condition.

Bills are frequently rendered consumers which show variations which cannot be accounted for by any of the preceding causes. Meters may have become very fast, or slow meters may have been readjusted or replaced by those registering correctly during the period over which comparison is being made. Instances have been brought to the attention of inspectors where the meter readers have neglected to read the meter, sometimes for a period of several months, and have turned in estimates instead of actual readings. The relation between light used and bills rendered is, in such cases, badly distorted. If the consumption is underestimated, a bill which cannot be explained follows the first actual reading; while if continually overestimated, continued dissatisfaction results until the complaints of the consumer are investigated. Discrepancies of this kind will be eliminated rapidly if the consumer makes a practice of reading his own meter.

Whenever an abnormal change in the monthly reading is observed, whether by the utility or the consumer, the matter should be investigated; if the meter reading is found to be correct and the bill cannot be otherwise explained, a meter test usually follows. In this way both fast and slow meters are detected; it is usual, however, for more fast meters to be located by investigations originating with the consumer, while the slow meters are oftener detected by those originating with the company. Some instances have been encountered, however, where consumers have called attention to the unaccountably low bills rendered.

The obligation of the company to its consumers does not cease with the satisfactory investigation of complaints. Adequate service and satisfied consumers require, in addition, that consumers be informed of the conditions under which the best service is to be secured. It has been the practice of many gas companies to make periodic inspections of lighting devices and cooking appliances. Appliances are adjusted and consumers are advised

as to the proper conditions to secure the best service for the amount of gas consumed. Attention is called to the inefficiency of obsolete equipment and the use of modern methods is encouraged. The gas industry is relatively an old one and, while great progress has been made in recent years, the use of gas is much more a matter of common knowledge than that of electricity. It was to insure to consumers full information in regard to the efficient utilization of electric energy that rules 24 and 25, bulletin U—21, were issued. The former requires all companies to adopt and maintain some method of procedure to insure periodic inspection of electric lamps and to render its consumers assistance in securing incandescent lamps best adapted to the operation of the system. The latter rule requires each company to specifically inform each of its consumers as to the conditions under which efficient illuminating service can be secured.

The burning of carbon filament lamps beyond their normal life is a frequent source of poor service. The efficiency of such lamps falls off rapidly after the globe begins to darken. A lamp which has been in use for 800 hours will probably give about 80 per cent of the light it gave when new, with the same consumption of energy. It has been difficult, however, to convince the user that it is profitable to discard an old lamp before it is burned out and replace it by a new one. This fact has been largely responsible for the adoption by most of the progressive companies of a free lamp renewal policy. Where such a policy is in force, its effectiveness is largely lost where lamps are replaced only when burned out. Some companies, however, adhere to this practice, but the more progressive exchange lamps whenever they become blackened and at any time on the request of a consumer. It is believed desirable, however, that periodic inspections be made of all the lamps in service. If the consumer is not reminded of the low efficiency of lamps in use, he is likely to attribute the poor illumination to unsatisfactory voltage conditions. Where the company renews lamps free of charge, the consumer is advised to return the old lamps to the office, or lamps are replaced by the inspector. Where lamps are not renewed, much is accomplished by intelligent discussion with the consumer.

The specific manner in which this inspection is to be carried out has not been outlined by the Commission, but is left to the management of the individual company. Many of the plants make

the inspection of lamps incidental to the reading of meters and to the visit to consumer's premises where complaint of service has been made, but do not make special inspection trips solely for this purpose. Several companies make a complete inspection once or twice a year, at which time they send a wagon over the system and exchange lamps. From reports received it is believed that a regular house to house inspection of lamps will be adopted by an increasing number of companies in the future.

In addition to rendering assistance to consumers in securing the removal of lamps at the end of their useful life, the companies are also required to provide the means whereby lamps best adapted to the operation of the system may be secured. This necessitates knowledge on the part of the utility of the exact voltage maintained on various parts of the system. If more than one voltage is supplied, either through the use of transformers of irregular ratio or on account of excessive line drop, both consumers and those supplying them with lamps should be informed in regard to the standard voltage maintained in each district. This matter should be supervised by the company whether lamps are handled by them or other dealers.

The rapid development in the art of illumination, and particularly the introduction of high efficiency lamps, has largely increased the responsibility of the utilities to furnish reliable information regarding efficient service. The consumer is entitled to full information regarding all the latest equipment and methods and their adaptability to his particular needs and conditions. While the efforts of the utility will at times be misunderstood by the consumer, it is believed that this method of procedure will accomplish much.

While some of the companies have been neglectful in furnishing consumers with information, the majority are putting forth considerable effort in this direction. Officers and employees are informing themselves along the lines of illuminating engineering, and the information given out is, for this reason, more authentic and up-to-date.

In connection with the inspection of lamps a campaign of education is being carried on to encourage consumers to keep bulbs, shades and reflectors free from dust. One company sends a man about the business section washing bulbs and shades. To some extent, at least, it is the practice for all companies to discuss matters of service at the time bills are paid. Effective work has been

done by meter readers, collectors and trouble-men talking over service matters when making their rounds, and suggestions have been offered by solicitors and inspectors of lamps and wiring. Many companies supplement these personal discussions by the distribution of circulars, either prepared by them or published by manufacturers for this purpose. Circular letters, paragraphs on the back of bills or on slips attached thereto, and newspaper advertising are also used.

Special days for the demonstration of both gas and electric appliances, or a simple demonstration to interested consumers at any time, have been the means of further extending the knowledge as to the adaptability of these various appliances.

Most utilities have been successful in introducing high efficiency lamps; a few have not made much effort along this line and some have failed because they did not have the confidence of their consumers to the extent necessary to convince them that this was not a scheme for making large profits on lamps without decreasing the energy consumption. A few instances, however, have been observed where utilities have misrepresented the high efficiency lamps in order to discourage their use, hoping in that way to keep the consumer's bills from decreasing. The plants operating on 220 volts have been handicapped in this matter by having to place two lamps in series, since these lamps until recently have not been adapted to the higher voltage.

While there are many points in common in the study of service rendered by gas and electric utilities, there is this very material point of difference: that gas service is furnished only in the larger cities, while few villages seem too small to have an electric plant. The result is, that gas service is of a higher average quality than is electric service, and more attention is therefore necessary to the factors which will tend to improve electric service, especially in the smaller places.

There is no absolute rule by which the advisability of installing a gas plant may be drawn from the population. There are various other factors which must enter. It is a matter of deduction from data, however, that comparatively few places of 5,000 or under have a coal or carburetted water gas plant, and many cities above this have none. To take care of the requirements of smaller places, has been the province of municipal gasoline gas plants. A number of such plants are found in Wisconsin. On account of increasing cost of gasoline, of danger and general un-

satisfactory qualities, these plants are decreasing in number. The status of such plants in the state of Wisconsin has been the subject of special study, the general conclusions for which are presented later.

For convenience, the remainder of this discussion will be placed in two divisions, one relating to gas service and one to electric service.

GAS SERVICE.

Heat Value. One of the most important special investigations carried on by the staff was a study of the efficiency of various types of calorimeters. This work was done in co-operation with a special committee of the American Gas Institute, of which two of the staff were members. The work has been in progress for about two years and has added considerably to the knowledge of the measurements of the heat value of gas. The accuracy and reliability of instruments of the Junkers type has been conclusively demonstrated. The precautions necessary in order to secure satisfactory readings have been pointed out. The report of the committee has been published and is a lengthy one, so that only a few of the important factors need to be mentioned here. It is necessary that reliable thermometers be used and that they be carefully calibrated. The meters should be of the type having an external water gauge glass. The use of a meter having an internal over-flow is not approved. It is also important that the meter be frequently checked for accuracy, and for this purpose a $\frac{1}{4}$ or $\frac{1}{2}$ cubic foot bottle should be used. The common meter prover is not suitable for this purpose.

It has been shown that both the Junkers and the recent type Sargent calorimeter give reliable results. It should be emphasized that it is necessary that the inlet water be at the temperature of the room, otherwise large errors will result. Inspectors of the Commission have advised all gas companies in the state to install temperature tanks for use of their own calorimeters as well as for the use of the inspectors.

Tests for heat value have been made in the various cities during the year as frequently as the limited staff would permit and the results of the tests are shown in table III. The season at which the test was made and the number of readings and sets of readings are given together with the average of each set. The

visits covered from one to three or four days, and one or two sets of readings were taken daily during the stay of the inspector. It will be noted that in only three cities were readings taken during the year where the average of any set of readings dropped below 550. In one of these cases this was explained by a temporary abnormal condition at the works. In the other case the operating conditions were apparently incorrect, but have since been remedied. The tests were taken generally at the office of the company. The equipment was set up and the first set of readings taken as soon as practicable after the arrival of the inspector. These readings were, therefore, uninfluenced by the company's knowledge of his presence. The order and frequency of inspections were determined by the geographical location of the plants and the inspectors available for the work. They cover, generally, two seasons, summer and winter. These tests, considered with former tests made by the Commission and the records of tests made by companies owning their own equipment, indicate that practically all the companies furnishing coal and water gas have conformed during the year with the Commission's order regarding heat value. The results show, beyond doubt, that plants operating under Wisconsin conditions can furnish gas of uniform quality exceeding 600 B.T.U. for the monthly average, and that the standard set by the Commission can be attained in practice without the imposition of an undue burden. It is perhaps worthy of note that none of the companies who were, previous to the adoption of this standard, furnishing gas considerably in excess of 600 heat value, have lowered their standard since the rules went into effect. On the other hand, a number of companies have been compelled to raise the average heat value in order to comply with the law. This, of course, does not include the gasoline and acetylene plants of the state. They have been made the subject of a special investigation and will be considered separately.

TABLE III.
SUMMARIES OF HEATING VALUES.

July 1, 1918, to July 1, 1920.

City.	No. of visits.	Months.	No. of determinations in set of readings	Average heat value of each set.	Kind of gas.
1.	2	Feb.	5	594	Coal.
.....		Feb.	5	603	
.....		Aug.	4	618	
.....		Aug.	5	616	
.....		Aug.	5	633	
.....		Aug.	4	630	
2.	1	Nov.	5	688	Water.
.....		Nov.	5	683	
.....		Nov.	5	682	
3.	1	Sept.	3	587	Coal.
.....		Sept.	3	618	
4.	2	Feb.	5	658	Coal.
.....		Aug.	5	610	
.....		Aug.	5	636	
.....		Aug.	5	613	
.....		Aug.	5	614	
.....		Aug.	3	660	
5.	1	Sept.	5	517	Coal.
.....		Sept.	5	535	
.....		Sept.	3	510	
6.	2	Aug.	5	616	Coal.
.....		Aug.	3	548	
.....		Aug.	5	629	
.....		Aug.	3	630	
.....		Feb.	5	637	
.....		Feb.	5	627	
7.	2	Feb.	5	633	Coal.
.....		Feb.	4	621	
.....		Feb.	4	643	
.....		Feb.	4	620	
.....		Aug.	4	618	
.....		Aug.	4	600	
.....		Aug.	5	602	
.....		Aug.	4	597	
8.	1	Dec.	4	660	Water.
.....		Dec.	4	666	
.....		Dec.	4	666	
9.	1	Jan.	4	635	Coal.
.....		Jan.	3	628	
.....		Jan.	5	613	
10.	2	May.	5	625	Coal.
.....		May.	4	608	
.....		Oct.	3	640	
.....		Oct.	4	646	
.....		Oct.	5	633	
.....		Oct.	5	631	
.....		Oct.	3	643	
11.	2	Feb.	5	624	Coal.
.....		Aug.	4	628	
.....		Aug.	5	628	
.....		Aug.	4	639	
12.	2	Aug.	4	599	Coal.
.....		Aug.	4	592	
.....		Aug.	3	604	
.....		Aug.	4	592	
.....		Aug.	5	578	
.....		Aug.	4	594	
.....		Feb.	5	644	
.....		Feb.	4	630	

TABLE III.—Continued.

SUMMARIES OF HEATING VALUES.

July 1, 1908, to July 1, 1909.

City.	No. of visits.	Months.	No. of determinations in set of readings	Average heat value of each set.	Kind of gas.
13.....	1	Sept.....	5	504	Oil.
.....	.....	Sept.....	3	491	.....
14.....	2	Feb.....	5	642	Coal.
.....	.....	Aug.....	4	610	.....
.....	.....	Aug.....	4	614	.....
.....	.....	Aug.....	5	613	.....
.....	.....	Aug.....	5	631	.....
15.....	1	Jan.....	4	626	Coal.
.....	.....	Jan.....	4	638	.....
16.....	1	June.....	2	582	Coal.
17.....	1	Jan.....	5	609	Water.
.....	.....	Jan.....	5	601	.....
.....	.....	Jan.....	4	583	.....
18.....	?	Aug.....	5	919	Oil.
.....	.....	Aug.....	5	926	.....
.....	.....	Aug.....	5	934	.....
.....	.....	Feb.....	5	928	.....
.....	.....	Feb.....	5	884	.....
19.....	2	Feb.....	5	646	Coal.
.....	.....	Feb.....	5	648	.....
.....	.....	Aug.....	5	671	.....
.....	.....	Aug.....	5	670	.....
.....	.....	Aug.....	4	689	.....
.....	.....	Aug.....	5	672	.....
20.....	1	Jan.....	4	626	Coal.
.....	.....	Jan.....	5	620	.....
21.....	1	Mar.....	5	591	Water.
.....	.....	Mar.....	5	635	.....
22.....	1	Mar.....	5	581	Coal.
.....	.....	Mar.....	4	582	.....
.....	.....	Mar.....	5	581	.....
.....	.....	Mar.....	5	583	.....
23.....	1	Feb.....	5	614	Coal.
.....	.....	Feb.....	4	597	.....
.....	.....	Feb.....	4	603	.....
24.....	2	June.....	4	590	Coal.
.....	.....	Aug.....	5	638	.....
.....	.....	Aug.....	5	635	.....
.....	.....	Aug.....	5	631	.....
.....	.....	Aug.....	4	644	.....
25.....	1	Jan.....	5	636	Coal.
.....	.....	Jan.....	5	525	.....
.....	.....	Jan.....	5	558	.....
.....	.....	Jan.....	5	560	.....
.....	.....	Jan.....	4	653	.....
26.....	1	May.....	5	621	Water.
27.....	1	Sept.....	3	556	Water.
.....	.....	Sept.....	3	558	.....

Gas Pressure. It has been shown that in general the gas furnished in cities of this state has been of good quality and the value has been uniform. In spite of this fact, complaint is frequently heard of "poor gas." The summary of gas complaints, and our own experience, has shown "poor gas," as the consumer uses the term, to be synonymous usually with "poor pressure," and may be due to one or more of a number of causes. It may be that the pressure furnished to the mains is inadequate, that the service or house-piping is inadequate or otherwise faulty, or that the pressure is unsuited to the adjustment of the appliances in which gas is used. In most cases, however, it goes back to the matter of pressure. For this reason the control of the gas pressure is the most important single factor in securing satisfactory service.

The use of gas has been greatly extended in the last few years and all of the appliances which have come into use require a higher pressure than the old open flame burner. It is stated in the discussion of gas pressure in bulletin U-21, that the pressure under $1\frac{1}{2}$ inches is unsatisfactory. Most of the companies in the state maintain a standard pressure of above $2\frac{1}{2}$ inches and it has been noticed that in general, where the pressure drops below 2 inches, complaints are heard. Table IV gives a summary of pressure tests in twenty-three cities, taken from July 1, 1908, to July 1, 1909. The table is self-explanatory. The minimum demand pressure covers the period of low consumption during the latter part of the night and shows the practice of companies in regard to carrying lower pressure during these hours. The standard pressure is taken from inspection of the chart and gives the approximate pressure at other than peak load during the hours of consumption.

The number of charts taken in each city is also shown. In making this survey the gauges were set in what appeared from the inspection of the arrangement of the distribution system to be the most unfavorable location. This should be taken into consideration in studying the tables. It seems certain that where the standard pressure is from $2\frac{1}{2}$ to 4 inches that the rule for gas pressure, as formulated by the Commission, will give satisfactory service and that it is as stringent a requirement as can be complied with under conditions existing in this state.

TABLE IV.
SUMMARY OF GAS PRESSURES.
July 1, 1908, to July 1, 1909.

City.	Min. demand press.	Min. noon press.	Min. evening press.	Stand- ard press.	Dura- tion noon drop.	Dura- tion evening drop.	Max. press.	Min. press.	Percent varia- tion.
1.....	2.7 2.4 2.5	3.2 2.2 3.0	3.2 1.8 2.8	3.0 2.5 2.7	..... ..... .....	..... 15	3.6 3.2 3.3	2.7 1.8 2.5	33½ 77.8 32
2.....	3.5 3.3 3.4 3.3	1.6 2.7 3.2 2.5	1.1 2.3 2.7 2.0	3.0 3.2 3.3 3.1	75 90 60 45	255 210 60 300	3.5 3.4 3.4 3.5	1.1 2.3 2.7 2.0	191 4.8 29.2 65.5
3.....	2.7 3.0 2.9	2.2 2.4 2.4	2.4 2.7 2.5	2.7 3.0 2.9	60 60 75	60 120 90	2.7 3.0 3.0	2.2 2.4 2.4	22.7 25 25
4.....	3.4 3.2 2.9 3.2	1.9 2.0 2.2 1.6	3.0 2.9 2.7 2.8	3.0 2.9 2.6 2.9	90 60 75 75	..... ..... ..... .....	3.5 3.2 2.9 3.2	1.9 2.0 2.2 1.6	84.2 60 31.8 100
5.....	3.4 3.8 3.3 3.4	2.5 3.5 2.8 3.0	1.7 2.0 1.7 1.8	2.6 3.2 2.8 3.1	..... ..... ..... .....	180 180 210 210	3.4 3.8 3.3 3.5	1.5 2.0 1.5 1.6	126.7 90 120 118.8
6.....	4.2 6.5 6.2 3.2 3.3	2.5 2.0 2.5 3.2 3.0	2.0 2.3 2.7 4.0 3.5	3.0 3.0 3.0 3.2 3.2	30 45 30	75 75 60	4.2 6.5 6.2 6.0 6.0	2.0 2.0 2.5 2.9 2.8	110 225 148 107 114
7.....	2.8 2.6 3.8 4.0 2.7 2.8	2.8 2.5 1.4 1.0 2.7 3.2	2.8 2.6 2.0 2.0 3.0 3.0	2.8 2.6 3.8 4.0 3.3 3.0	..... ..... 120 120 60 .....	..... ..... 60 45	4.0 3.6 5.0 5.2 3.9 3.9	2.8 2.5 1.4 1.0 2.7 2.6	42.8 44 257 420 44.5 50
8.....	2.5 2.6 2.6 2.5 2.5 2.7	1.7 1.9 3.0 2.5 3.0 3.0	2.7 3.0 2.6 2.2 3.0 2.3	3.0 3.0 3.0 3.0 3.0 3.0	75 75 45	120 90 120 90	3.2 3.5 3.5 3.4 3.5 3.7	1.7 1.7 2.6 2.2 2.5 2.3	88.3 106 34.6 54.5 40 60.8
9.....	3.6 3.6	2.8 2.8	2.7 2.8	3.0 3.2	30 15	45 30	3.6 3.8	2.7 2.8	33.3 35.7
10.....	4.0 4.5 4.5 4.5 4.0 4.5 4.2 4.3 4.3 4.0 4.3 4.2 4.3 4.0 4.1	2.2 3.5 3.5 3.5 2.8 3.7 3.8 3.0 3.2 2.5 2.7 2.7 1.6 1.4 1.7	2.5 3.5 3.5 3.5 2.0 3.4 2.9 2.6 3.6 3.2 3.3 3.0 1.1 0.9 1.1	2.5 3.5 3.5 3.5 4.0 4.0 4.0 3.7 3.5 3.8 3.8 ..... ..... .....	..... ..... ..... ..... 60 30 75 60 45 45 60 60 60	..... ..... ..... ..... 45 60 45 45 60 45 120 60 120 105	7.0 5.0 5.1 5.5 7.0 7.0 6.0 6 5.2 4.6 5.0 4.8 7.0 7.0 7.0	2.3 3.4 3.4 3.5 2.0 3.2 2.9 2.6 2.9 2.3 2.5 2.6 1.1 0.9 1.1	204 47 50 57.2 250 118.8 107 131 79.3 100 100 84.7 455 678 455
11.....	2.8 2.5 2.5 2.4 2.4 2.8 2.8 2.6	2.5 2.1 2.4 1.9 2.0 2.4 2.4 2.4	2.5 2.0 2.3 2.0 2.2 2.4 2.5 2.5	2.5 2.3 2.4 2.3 2.4 2.5 2.5 2.5	..... 60 45 45	none 60 30 30	2.6 2.5 2.5 2.5 2.6 2.6 2.6 2.6	2.5 2.0 2.3 2.0 2.0 2.4 2.4 2.4	4 25 8.7 25 30 8.3 8.3

TABLE IV—Continued.
SUMMARY OF GAS PRESSURES.
July 1, 1908, to July 1, 1909.

City.	Min. demand press.	Min. noon press.	Min. evening press.	Stand- ard press.	Dura- tion noon drop.	Dura- tion evening drop.	Max. press.	Min. press.	Percent varia- tion.
12.....	3.2 3.2 3.4 3.4	2.4 2.9 2.0 2.4	2.9 3.0 2.8 3.0	3.1 3.4 3.2 3.5	45 60 60 60	15 45 30 45	4.4 4.6 4.6 4.7	2.3 2.6 2.0 2.3	91.2 77 130 104.3
13.....	2.2 2.4	1.8 2.0	1.9 2.3	2.0 2.3	15 60	15 30	2.4 2.7	1.8 2.0	33.3 35
14.....	3.2 3.0 3.0 3.0 3.0 2.8 3.0 3.1 3.7 2.8 3.0	2.5 3.0 3.0 2.5 2.8 2.2 2.4 2.5 3.0 2.7 2.8	2.9 2.7 3.0 2.7 2.8 2.3 2.5 2.7 3.2 3.0 3.0	3.3 3.0 3.3 3.0 3.0 2.7 3.0 3.0 3.5 3.0 3.0	30 15 15 15 50 45 45 60 60 30 30	30 45 45 30 45 45 75 60 30	4.0 4.2 4.2 4.0 4.6 3.5 3.7 3.7 3.9 4.7 4.0	2.5 2.7 2.7 2.5 2.7 2.1 2.6 2.5 3.0 2.5 2.6	60 55.6 55.6 60 55.6 66.7 42.3 44 20 88.1 53.8
15.....	3.0 3.0 3.1	1.8 2.1 2.2	1.5 2.1 2.2	2.7 2.7 3.0	15 45 45	105 120 135	3.5 3.5 3.5	1.5 2.1 2.2	133 66.7 59
16.....	3.8 3.6 3.9 3.8	3.0 3.3 3.3 2.7	3.5 3.5 3.7 3.3	3.7 3.6 3.8 3.8	60 60 60 90	90 45 60	4.1 3.9 4.2 4.2	3.0 3.3 3.3 2.7	36.7 18.2 27.2 55.5
17.....	3.3 3.5	2.4 2.7	2.9 3.1	3.1 3.5	105 60	30 66	3.4 3.5	2.4 2.7	41.7 29.6
18.....	2.5 2.5	2.5 2.3	2.1 2.0	2.5 2.5	..... 45	120 180	2.5 2.6	2.1 2.0	19 30
19.....	3.4 3.9 3.4 3.3 3.9 3.3	3.3 3.6 3.2 3.2 3.5 3.2	3.4 3.8 3.4 3.8 3.7 3.2	3.3 3.8 3.4 3.3 3. 3.3	..... 60 45 60 .....	..... ..... ..... 60	3.4 4.0 3.4 3.3 3.9 3.3	3.2 3.6 3.2 2.8 3.6 3.2	6.2 11.1 6.2 17.8 8.33 3.1
20.....	2.5 2.5 2.5 2.6 2.5 2.5 2.6	3.0 2.7 3.1 3.0 3.0 3.0 3.0	3.2 3.0 3.1 3.3 3.2 3.3 3.0	3.0 2.7 2.9 3.0 2.9 3.0 3.0	..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... .....	5.7 5.0 5.0 5.1 4.8 5.1 5.5	2.5 2.4 2.4 2.6 2.4 2.5 2.7	128 108 108 96.2 100 104 103.5
21.....	4.9 4.2 4.5	4.4 3.7 3.9	3.8 3.3 3.5	4.7 4.1 4.3	30 45 30	75 75 75	4.9 4.3 4.5	3.8 3.3 3.5	29 30.3 38.6
22.....	3.0 2.5 3.0 2.5 3.2 3.0	3.5 3.3 3.8 3.3 3.5 3.3	3.0 3.7 4.0 3.6 3.6 3.7	4 4 4 4 4 4	60 60 30 45 60 75	120 60 120 120 105	4.7 4.4 4.7 4.2 4.3 4.1	3.0 2.5 3.0 2.4 2.2 2.0	54.7 76.1 54.7 75 50 105
23.....	4.5 4.0 3.5	4.0 3.6 3.0	3.7 3.3 2.5	4.0 3.6 3.0	..... ..... .....	60 60 120	5.0 4.5 4.3	3.1 3.1 2.5	61.3 45.2 72

Where the maximum variation exceeded 100 per cent, it will be seen that this was more frequently due to rise of pressure above the standard rather than a drop below, and in the cases cited the high pressure probably caused less dissatisfaction than the low pressure, that is to say, where the pressure is at all times adequate, slightly excessive pressures do not occasion a great deal of complaint. In all cases shown where the rule was violated, companies have been notified and steps have been taken to correct the defect. Sometimes a considerable district was affected, in other cases the trouble was confined to a few consumers.

Where an inspection shows that a district is receiving inadequate pressure it is, of course, necessary to allow the company a reasonable time in which to correct the trouble, since in many cases it may require considerable alteration of the existing system. It may be necessary to tie together the dead ends of mains, to replace small mains with larger ones, or to install a booster main and district governors. It may also involve the installation of additional machinery at the plant, or a change in the operating schedule of station or district governors.

While it is the policy of the Commission to prescribe the quality of service and to leave the method of carrying this into effect to the judgment of the company, instances have arisen where the installation of additional equipment or the modification of operating conditions has been recommended.

The charts reproduced in the following pages show some of the instances of conspicuous improvement since the rules of gas and electric service went into effect, and in all cases the improvement is to be attributed largely to the rules and to the inspections made to secure their enforcement.

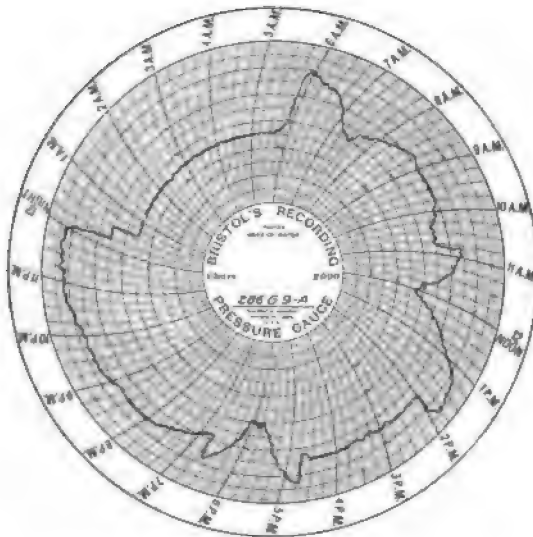


Chart 1a.

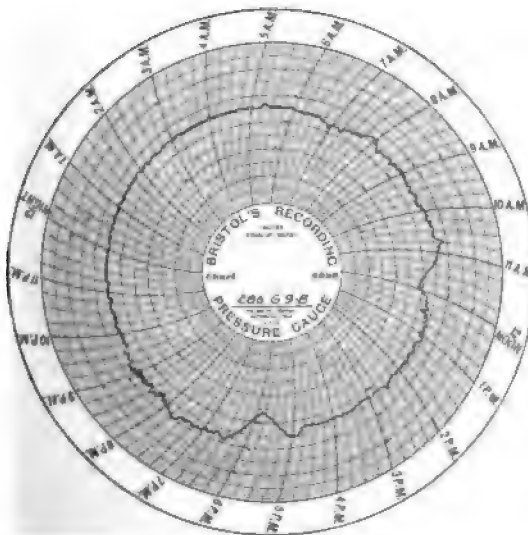


Chart 1b.

Improvement made in one year through state inspection. Charts taken at the same location.

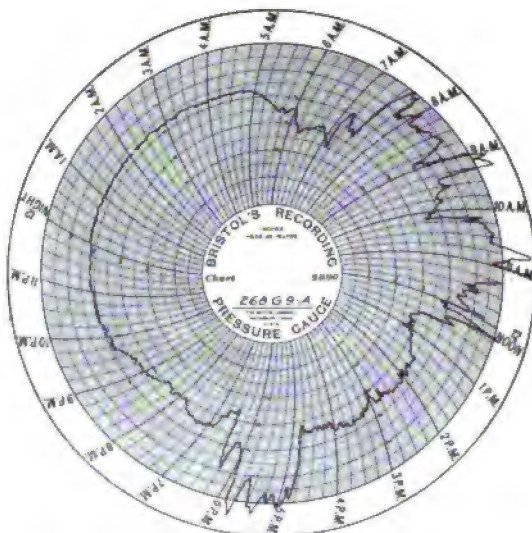


Chart 2a.

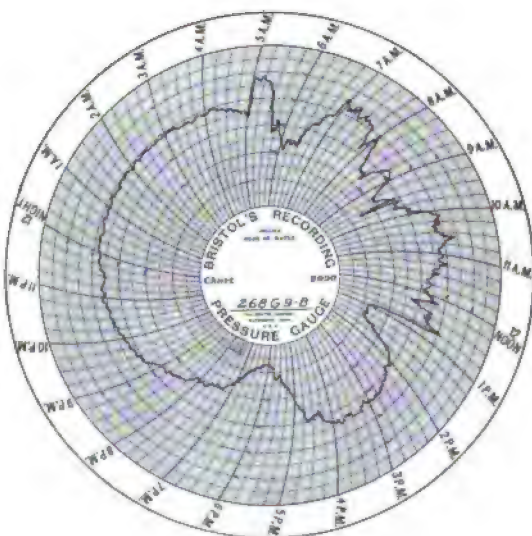


Chart 2b.

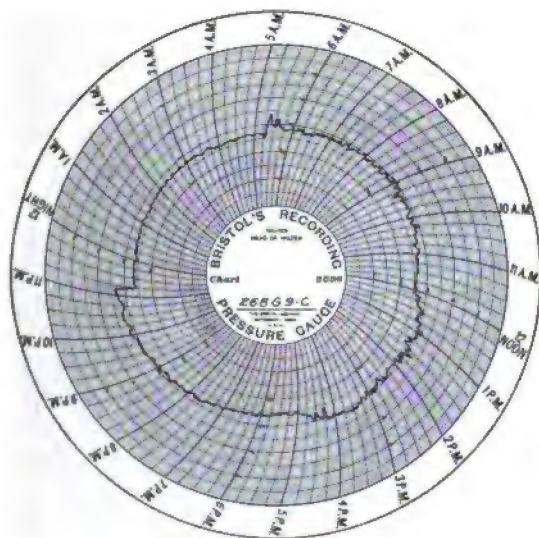


Chart 2c.

This district is supplied by a booster main and when inspections were begun the pressure varied widely. No district governor was in use and the blower was hand controlled. The first chart shows conditions at this time. The pressure is adequate but varies widely. The second chart shows conditions after the installation of a district governor and the pressure is not at all times adequate, due to careless control of the blower. Chart three shows the conditions after the installation of an automatic governor on the blower. This improvement was secured by the co-operation between company and inspectors of the Commission and without causing local controversy.

Purity of the Gas. The rules require that the gas shall not contain more than a trace of sulphur as H_2S and that the total sulphur shall not exceed 30 grains. No specific statement defining "more than a trace of sulphur" has been issued as yet, but a large number of tests have been made by our inspectors using the method of exposing lead acetate paper to a flow of gas for periods of from three minutes to one hour and a slight amount of sulphur has been frequently found by these tests. It is believed that in general the companies are substantially complying with the rule in regard to H_2S . From the total sulphur tests made and from the absence of complaint in regard to objectionable amounts of sulphur in the gas, it is believed that the rule regarding the total sulphur is also being complied with. There is no question of the ability of the companies to comply with sulphur requirements and the rules governing purity of gas will be rigidly enforced.

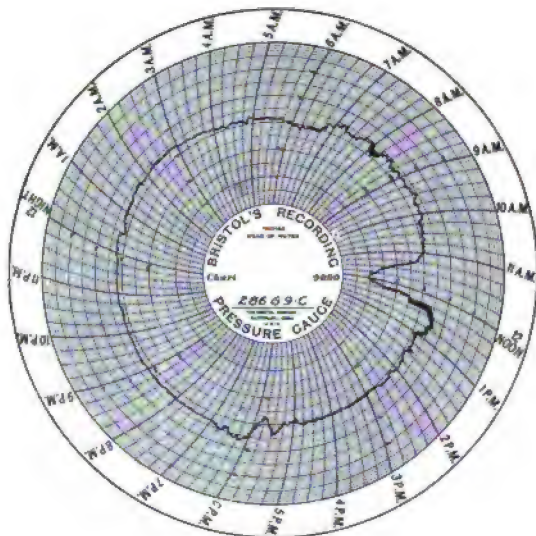


Chart 3a.

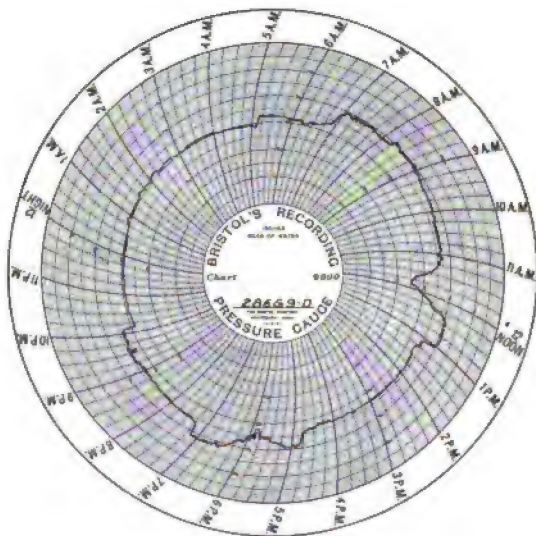


Chart 3b.

The upper chart shows inadequate pressure at noon. The company was notified by the Commission and by minor changes improved the service as shown in second chart.

Accuracy of Gas Meters. In carrying out the provisions of the Public Utilities Law relative to the examination and testing of meters, the Commission has not undertaken the testing and sealing of all meters. The aim has rather been to supervise the testing performed by the companies themselves in such a manner as to insure the periodical testing, the use of suitable equipment and methods, and the keeping of full records of such tests. The inspectors examine these records whenever a regular inspection is made, and summaries of meter tests are collected and filed with the Commission. In a future report it is expected that some interesting information will be given, compiled from these records.

During the past year the meter provers of nearly all the companies in the state were checked for accuracy by the inspectors of the Commission. For this work a one-half cubic foot glass bottle, designed by members of the staff, was used. Inasmuch as it is difficult to secure from glass-blowers a bottle of one-half cubic foot capacity, a description of the equipment may be of interest.



One-half cubic foot bottle.

An oval glass vessel with a tubulature at each end and having a capacity of about $3\frac{1}{2}$ gallons was secured. The large opening was about 3 inches in diameter, and to this was attached a conical brass cap of sufficient size to bring the total capacity to exactly one-half cubic foot between marks on the sight glasses. The entire apparatus was mounted with necessary stop cocks in a suitable base. A bucket and a small block and tackle was used for

the transfer of water, and since the apparatus was designed for portable use, this bucket also served as the upper half of the case for the apparatus. A photograph of this equipment is given.

It may be said that the examination of the meter provers was very satisfactory and that with one or two exceptions they were found to be substantially correct.

In addition to prescribing methods and checking prover equipment, it is the practice of the Commission to send inspectors to the various cities occasionally and to choose at random and remove from service a number of meters for test. The number tested is such as will give an indication of the actual condition of those in service and is an effective check upon the company's practice. It is believed in this manner the state insures, at comparatively slight expense, the accuracy of service meters. The law also provides for the test of service meters by inspectors of the Commission on complaint of consumer, and a few meters have been tested under this provision. A summary of the results of these tests follows:

TABLE V.
GAS METERS TESTED AT REQUEST OF CONSUMER BY INSPECTORS OF THE
COMMISSION.

	Size.	Per cent error
1.....	5 lt.	.94 fast
2.....	"	1.52 "
3.....	"	.74 "
4.....	"	2.16 "
5.....	"	3.10 "
6.....	"	3.25 "
7.....	"	.50 slow
8.....	"	.79 "

It is provided, besides, that a consumer may have his meter tested by the company at any time he may so desire (provided this is not oftener than once in six months), and it is believed that under the conditions existing in Wisconsin most of the disputes regarding the accuracy of meters can be settled without appeal to the Commission.

It has come to the notice of inspectors that in some cases companies have failed to comply with this rule and have not tested meters promptly on request of consumers. Regardless of any concessions made to individual companies regarding the periodical testing of meters, it is considered the consumer's privilege to have

his meter tested, as provided in the rules, whenever he believes it to register inaccurately.

Gasoline Plants. Besides the utilities supplying coal and water gas, there are a number of small plants in the state distributing gasoline gas, which is a mixture of air and gasoline vapors. During the past year an investigation of these plants has been carried on. They are located mostly in small villages and, with one exception, are municipally owned. Street lighting is therefore one of their important functions. The amount of gasoline used per 1,000 feet of gas distributed varies from three to more than six gallons, and probably averages at least five gallons. When the plants were installed a few years ago gasoline, such as is used for this purpose, could be purchased for 16 cts. a gallon. The price has now risen to about 25 cts. a gallon. Since the selling price of the gas is from \$1.25 to \$1.50 a thousand, the cost of the gasoline alone approaches, and in general probably exceeds, the price received for the gas.

An examination of the statistics for these plants, published in the reports of the Commission, and estimated costs of gasoline gas given below, would show that under present conditions the future of these plants is precarious. In every case, however, they are the only public utilities furnishing light in these villages, and unless supplanted by some other process, much inconvenience would be occasioned by their shutting down. In some of the villages there are a large number of gas stoves, and at the price at which the gas is furnished it is not, generally speaking, expensive for cooking purposes. It seems, from investigations, that the heat value of the gas in general is about 350 to 400 heat units. Estimates of the cost of this gas delivered to the consumer's burner and the relative cost of a 600 heat unit gas, estimating that $4\frac{1}{2}$ gallons of gasoline would provide a 400 heat unit gas, are given here; for outputs of one, two or three million a year:

ESTIMATED COST PER THOUSAND OF 400 B. T. U. GASOLINE GAS.

1,000,000 Cu. Ft. Annual Output.

Gasoline—4½ gallons at 25 cts.....	\$1 12
Labor, \$400 per year.....	40
Interest and depreciation 10% on \$6,000.....	60

Total cost.....	\$2 12
Relative cost for a 600 B. T. U. gas.....	\$3 18

2,000,000 Cu. Ft. Annual Output.

Gasoline—4½ gallons at 25 cts.....	\$1 12
Labor, \$400.....	20
Interest and depreciation 10% on \$7,000.....	35

Total cost.....	\$1 67
Relative cost for a 600 B. T. U. gas.....	\$2 50

3,000,000 Cu. Ft. Annual Output.

Gasoline—4½ gallons at 25 cts.....	\$1 12
Labor, \$450 a year.....	15
Interest and depreciation 10% on \$7,000.....	18

Total cost.....	\$1 45
Relative cost for a 600 B. T. U. gas.....	\$2 12

The estimates for labor are based upon the average amounts expended by these utilities as shown by their reports. The figures are only approximate but give an idea of what can be expected from one of these plants operating under present day conditions. It shows the minimum selling price where none of the burden is thrown on the general tax payer, and the relative price which should be paid for coal or water gas giving the same service.

In comparing the price paid for gas in different cities, the public is apt to neglect consideration of the quality of the gas as indicated by the heating value. The gas selling for the lowest price per thousand cubic feet may, because of its lower heating value, be actually the more expensive. It is probable that most patrons of gasoline gas plants consider the 400 heat unit gas they receive cheaper than the 600 heat unit coal or water gas sold for a few cents more per thousand cubic feet in nearby cities.

ELECTRIC SERVICE.

Electric Operating Conditions. The results of the year's inspection of electric service show that the plants furnishing electric light and power have not been complying as fully with the rules of service as have the gas companies in furnishing their

service. A large proportion of the electric companies were found to be violating one or more of the rules prescribed by the Railroad Commission.

The reasons for this lack of compliance have been studied and the following conclusions have been drawn:

As pointed out previously, a large percentage of the electric companies are located in the smaller cities and villages which are of too small a size to support a gas plant, and it is natural that these small plants have less careful management, smaller working force, and much less financial resource for improvement of conditions than have the larger plants. It is also undoubtedly true that the art of electrical generation and distribution is in a more rapidly changing condition of development than is the gas industry. New methods of electrical illumination are being brought out, each new method involving the solution of new problems and delaying the standardization of electrical practice.

In prescribing rules for electric service it has been the declaration of the Railroad Commission that such standards should be chosen as will not interfere with development and progress; and, this being the case, it is but natural to expect certain necessary departures from any fixed set of rules.

The rules for electric service have been laid down as applying to all electric plants, whether large or small, it having been deemed advisable to make such rules of general application rather than to make special sets of rules for plants classified according to size or otherwise. In recognizing the possibility that rules which are entirely appropriate for plants of ordinary size may be unduly severe, both on the plants and upon the inhabitants located in the very small cities and villages, the privilege has been offered by the Railroad Commission to such plants to request exemption from such rules as are inappropriate to their conditions, and it has also granted most of such requests for modification or exemption for a definite period of time after investigation has proved the request to be justified. In many cases exemptions are for the purpose of tiding over short periods while the plants are installing improvements or getting ready in other ways to improve service. In other cases exemptions covering longer periods seem desirable.

The necessity of making certain exemptions to the rules is seen very clearly in some of the smaller places where an electric light plant is operated, perhaps, as an accommodation to the pub-

lie on the part of a local industry, or through the mutual co-operation of a number of public spirited citizens who are running the plant on an even basis or possibly at a loss, where there is the constant menace of the necessity of abandoning the plant on account of its unprofitable nature. In such cases the strict enforcement of rules might throw the balance in favor of discontinuing the plant and thus deprive the citizens of electric service; and in such cases it appears desirable to modify the rules to avoid such misfortune.

On account of the various requests and the corresponding need for granting exemptions, careful study has been made of the conditions surrounding the operation of electric plants in this state and especially of the plants located in the smaller cities and villages.

Conditions in the Smaller Plants. In theory there is no reason why the service furnished by a small plant shall not conform with the same rules as does that furnished by a larger plant. But in practice the matter is far different, as observed from the conditions actually found to exist.

A force of four employes may be necessary to run an electric plant in a city of four thousand inhabitants. As the plant decreases in size, the number of employes decreases, and in cities of one thousand population the force may be decreased to one man. Reduction of force cannot be carried below this point for villages of one hundred families, and, consequently, we have the condition either that the cost of electric service for each consumer has to bear a disproportionate charge for labor and superintendence, or that the one operator receives such small compensation that he can give but a portion of his time to the operation of the public utility.

TABLE VI.
SUMMARY OF ELECTRIC LIGHT PLANTS.
Showing Source of Power and Kind of Current Generated.

Population of cities.	Water power only.	Steam or similar power.	Water power with other auxiliary.	Purchased.	CURRENT GENERATED.		
					A. C. only.	D. C. only.	Both A. C. & D. C.
0—1,000.....	20	44	8	2	31	43	0
1,000—5,000.....	17	63	16	7	78	22	3
5,000—40,000.....	2	13	16	4	26	5	4
Total, excluding Milwaukee..	39	111	40	13	135	70	7

TABLE VII.
SUMMARY OF ELECTRIC LIGHT PLANTS.
Showing General Operating Condition.

Population of cities.	HOURS OF OPERATION.				Operated by only one man.	Having only hand regulation.	No. of plants in class.
	About 24 hrs.	Dusk to dawn.	Evening only.	Morning and evening.			
0—1,000.....	5	15	37	¹ 17	36	72	74
1,000—5,000.....	37	38	14	² 14	12	93	103
5,000—40,000.....	33	2	0	0	0	14	35
Total, excluding Milwaukee.....	75	55	51	31	48	179	212

¹ Three of these seventeen plants give day service but not all night service.

² Two of these fourteen plants give day service but not all night service.

TABLE VIII.
SUMMARY OF ELECTRIC LIGHT PLANTS.
Showing Relations between Population, Number of Consumers and Station Capacity

Population of cities.	Population.	Consumers.	Population per consumer.	Capacity in kws.	Capacity per consumer.	No. of meters.	No. of plants
0—1,000.....	Total.... 43,860	5,320	.....	3,965	.....	2,701	74
	Average. 593	71	8.3	54	.76	37	.....
1,000—5,000.....	Total.... 223,950	21,737	.....	15,472	.....	15,816	103
	Average. 2,174	211	11.3	150	.71	153	.....
5,000—40,000.....	Total.... 489,157	29,887	.....	23,322	.....	28,127	35
	Average. 13,976	854	16.4	686	.78	800	.....
Total, excluding Milwaukee	756,965	56,880	.....	42,759	.....	46,644	212
Average per plant.....	3,570	269	13.5	201	.75	220	.....

Forty-five of the plants have but one man on their pay roll, upon whom the entire burden of operation, firing, superintendence, meter reading, collection, etc., depends. Fifteen of these plants are run in connection with water works, the operation of which also devolves upon the one employe. Of these 45 plants, 12 are run by water power without other auxiliary, 3 have steam or gasoline reserve, and 30 have steam, gas or gasoline engines for their prime power. Of the 15 plants having water power, the voltage regulation is by hand for all except one.

Of the same 45 plants, 19 are municipal and 19 are run in

connection with some industrial plant, such as a flour and feed mill.

Recognition must be accorded to the valiant service given by the operators of some of these "one man" plants, and occasional modification or exemption appears desirable when they find it impossible to comply with all rules. On the other hand, some conditions have been found in these plants which should be corrected. A bed is found as part of station equipment in several of the plants giving all night service, the operator getting his sleep while the machinery is running smoothly. In one town, where service is furnished from dusk to dawn, the operator lives close to the plant, and his wife stated to the inspector that he never sleeps in the day time.

It is natural that inspectors should have found deficiency in technical knowledge on the part of small plant operators. There are those who know nothing about taking care of their equipment, their distribution system, and meters. One operator cut down the speed of his generator and furnished 110 volt service instead of 220 volts, hoping thereby to save his water supply. The distribution system was not re-inforced to take care of the increased current, and the ammeter shunt, having become inadequate, was re-inforced by a few wires connected across the terminal and of such carrying capacity as to bring the ammeter reading back onto the scale. Another superintendent has been working on the principle that the greater the distance from the station the larger must be the wire, and consequently the wires of largest carrying capacities are employed in outlying extensions. Another operator, on having his attention called to the meter testing requirements, said he had never been able to find anything about a meter which is adjustable and he could do nothing to a meter found to be fast or slow.

Finding conditions like the above, it is but natural that much of the inspectors' time has been taken up in giving information and instruction to plant operators, and it is believed that much has been done toward improvement of conditions as a result of inspection of the smaller plants.

Lack of profit in operation of small plants, and indeed of some of the larger ones as well, has been found to be due to lack of economies, such as use of feed water heaters, proper firing of boilers, selection and weighing of coal, covering of steam pipes, repairing of leaks, setting of engine valves, etc.

Savings can be effected by installing meters and preventing waste of current by consumers. Small, old-type transformers are responsible for large continuous losses, and it is noteworthy that comparatively little attention has been given to the transformer question. Many plants have a much larger transformer capacity than their generators will carry. Some of the small transformers are badly overloaded, while other large ones carry very little load. This is often due to the fact that no one has followed up these matters, the operator, with his various duties, forgetting that when a large increase or decrease takes place in any part of his system he should change transformers. Many of the systems are equipped with a large number of small transformers of old low efficiency types, when a few larger transformers would take care of the load much more efficiently and give more uniform voltage.

Few of the small plants have been keeping any record of the station load, the hours of starting, or interruptions of service on the system. There are many cases where consumers have complained to the inspectors that the plant did not start early enough in the evening, making it necessary to use some other source of light before electric service was available. As there are no records kept by the operators showing the time at which the plant is started, it has been difficult to do anything with this class of complaints. An effort has been made, however, to have all operators keep a record of the time of starting and shutting down the plants.

Most of the voltage regulation in these smaller plants is accomplished by hand. In some cases the voltmeter is found to be considerably in error, and in a great many cases the attendant does not watch the switchboard voltmeter carefully enough, especially during those hours of the evening when the load is changing.

While in general the operating conditions in the smaller plants have been found to be bad from the standpoint of satisfactory service, the inspection staff believes that in connection with these plants lies exceptional opportunity for improvement in service. The management of the smaller plants appear to be just as desirous as the larger plants to comply with the rules of service and to co-operate with the Railroad Commission in the efforts to furnish the public with better service.

Voltage. In making surveys of voltage it is the custom of

inspectors to install recording voltmeters at the customer's main cut-out switches. The illustration on page 33 shows one of these recording voltmeters connected near the consumer's service meter.

From the first general inspection it appeared that about one-half of the plants in the state were violating the six per cent voltage fluctuation rule during the hours of lighting before midnight. Only five of these non-complying plants were equipped with automatic voltage regulators. There were nineteen having waterwheels with governors, and twenty-eight having waterwheels without governors. Fifteen of these plants, where the voltage was outside the allowable limits, were furnishing direct current only, seventy-one were furnishing alternating current and two were furnishing both alternating and direct current. In some cases the trouble could be traced to the engine or generator; in more, to faulty operation. The operators are careless, and often burdened with too many duties for one man to properly carry, while given no opportunity to find out the operating conditions in the various parts of the system. In about fifty cases there is only one man, and when he is running the plant he cannot make voltage surveys, even if he should be provided with equipment. There are many cases of unbalanced three-wire systems, overloaded transformers and lines. Many operators have no idea of keeping a record of the connected load on transformers or of changing lights from one side to the other of three-wire systems, so that lights used at the same time will be on the opposite sides. Stores open on the same evening, churches which are usually lighted at the same time and long hour light, such as signs, show windows, and saloons should be balanced against each other.

Charts 4 and 5 show voltage records taken in two Wisconsin cities having a population of about 10,000 each. Both records were taken from systems supplied by water power plants. The waterwheels in each instance are regulated by waterwheel governors. One plant, however, is provided with automatic voltage regulator on the generator and gives a very steady voltage on the system. The other chart was taken from a system where the regulation was by hand and where the attendant was not constantly watching the load. This accounts for the frequent sudden variations and the gradual rise in the voltage as the load is decreased. These fluctuations are sufficient to cause considerable annoyance to consumers.

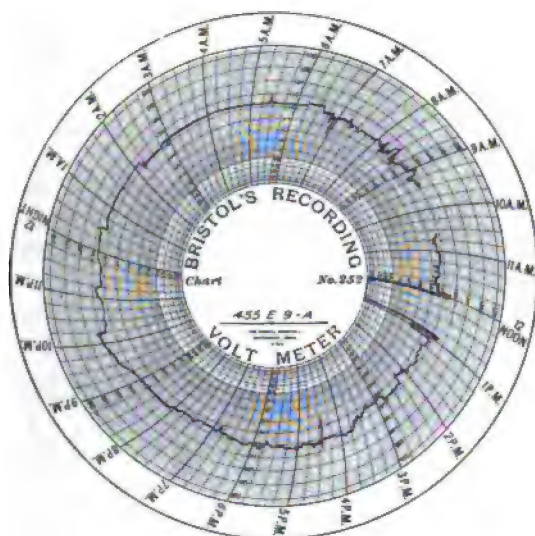


Chart 4.

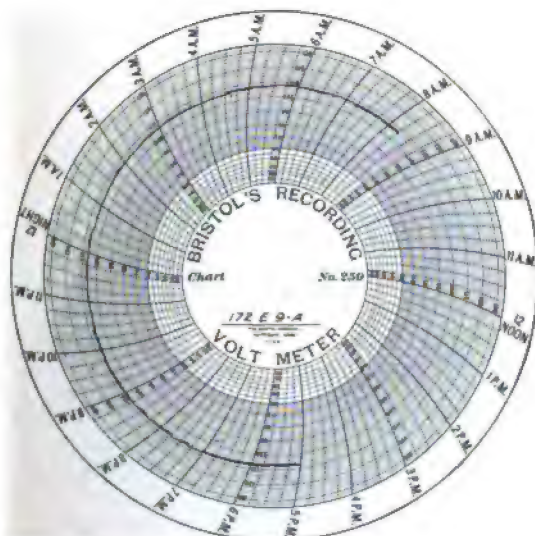


Chart 5.

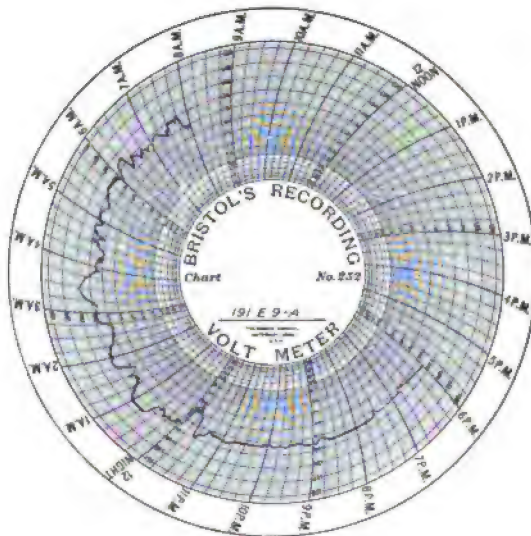


Chart 6a.

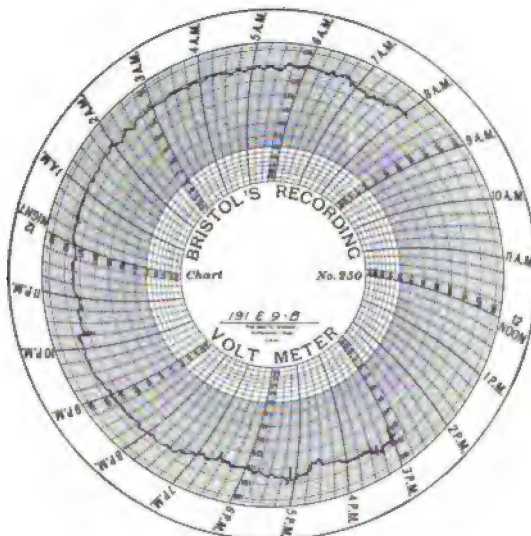


Chart 6b.

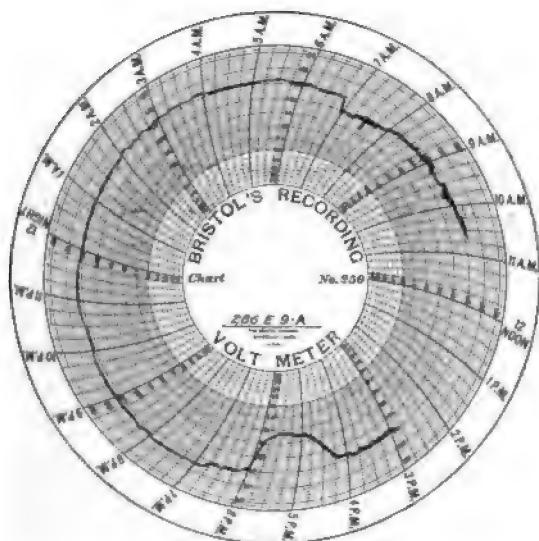


Chart 7a.

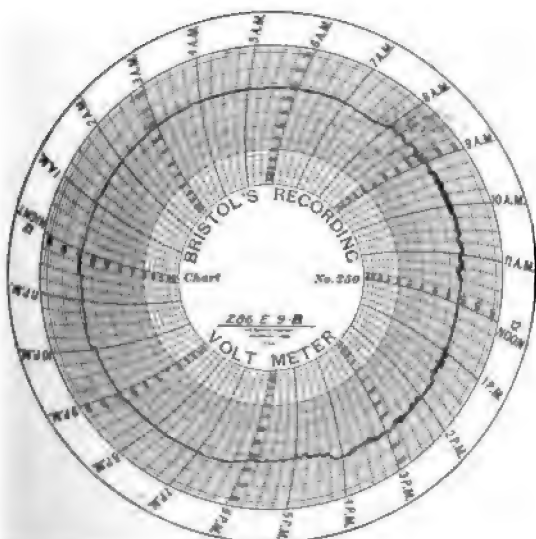


Chart 7b.

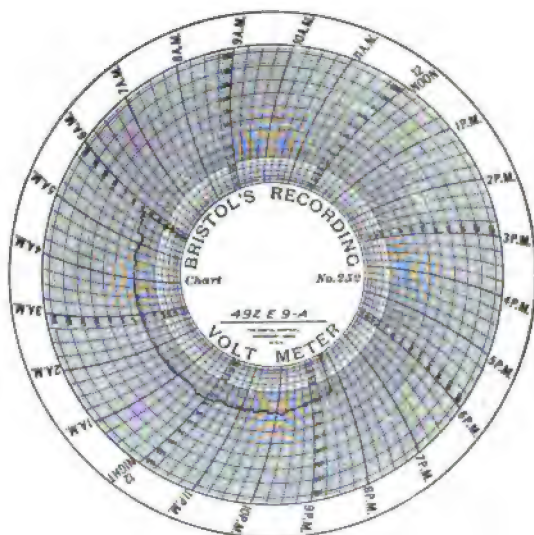


Chart 8.

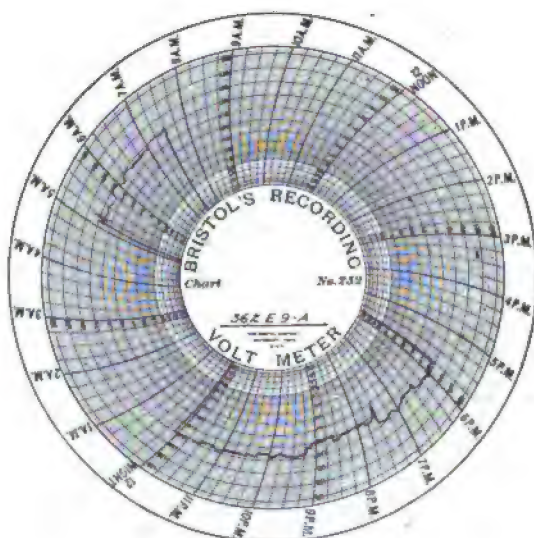


Chart 9.

Chart 8 is a striking example of not only fluctuating voltage, but extremely low voltage throughout the time the plant was in operation. This chart was taken near the center of distribution, although it is a distance of about one mile from the station. There is need of carrying considerable higher voltage at the station as the lamps in use are designed for one hundred volt circuits.

An instance of carelessness on the part of the station operator was called to the attention of the management with the result that conditions were improved somewhat as shown by the two charts, 6a and 6b. The second chart was taken several months after the first one, by the inspectors in connection with their regular inspection. There is very little improvement in the regulation before midnight, probably due to the fact that the operator was too busy at that time to give proper attention to voltage regulation. The improvement after midnight, however, is quite noticeable.

The attention of an inspector was called to the fact that at a certain factory in one of the cities electric lights were dim during the hours when they were most needed. A recording voltmeter was placed at this location and the first chart, No 7a, was taken. This showed an extremely serious drop in voltage during the latter part of the afternoon, when the factory lights were required. As this factory was supplied over a long two-wire service from a three-wire secondary network, the drop was probably due to a combination of loss in the service wire and unbalanced load on the transformer. When the attention of the utility was called to this matter, the service was improved, as shown by the second chart (7b), by dividing up the circuits of the factory and changing to a three-wire service.

Many systems have moving picture machines or motors in service on their lines which are so large in proportion to the capacity of the generator that, whenever they are started, the entire system, or a large part of it, undergoes a sudden drop in voltage, and often it is a considerable time before a normal voltage is again reached, and in some cases not until that load is cut off.

Chart 9 shows a rather striking example of this condition. The moving picture machine was started at 7:30 p. m.

TABLE IX.
SUMMARY OF VOLTAGE RECORDS TAKEN IN 72 WISCONSIN CITIES
From July 1, 1908, to July 1, 1909.

CITY.	Prime power.	Current.	Regulation.	No. of charts taken.	Lamp rating.	Approx. mean volts 8-12 d. m.	Av. No. min. below mean 8-12 d. m.	Av. No. min. above mean 8-12 d. m.	Max. volts 8-12 d. m.	Min. volts 8-12 d. m.	FLUCTUATIONS IN PER CENT OF MIN.	
											Max.	Min.
1.	Z	A, C.	H	1	110	110			110	110	0.0	0.9
2.	S	D, C.	H	1	110	112			112	112	0.0	0.0
3.	S	D, C.	H	1	220	225			225	225	0.0	0.0
4.	S	D, C.	H	1	220	222			222	222	0.0	0.0
5.	W	A, C.	A	4	110	109			109	109	0.0	0.0
6.	S	D, C.	H	1	215	215			215	215	0.0	0.0
7.	S	D, C.	H	1	220	220	60	20	221	217	1.8	1.8
8.	S	A, C.	H	2	114	114	15		114	112	1.8	1.8
		D, C.	H	.....	113							
				.....	117							
9.	S	A, C.	A	2	104	107*		25	103	106	1.9	1.9
10.	S	D, C.	H	3	105	115		30	120	110	1.8	0.0
				.....	120							
11.	S	A, C.	H	1	220	230		15	235	230	2.2	2.2
12.	S	D, C.	H	1	220	225		30	230	225	2.2	2.2
13.	S	A, C.	H	2	112	123	45	15	125	121	2.5	2.5
14.	S	D, C.	H	1	105	111	5	120	112	109	2.7	2.7
15.	S	D, C.	H	1	220	217		60	223	217	2.8	2.8
16.	S	D, C.	H	1	220	220		15	225	220	2.3	2.3
17.	S	A, C.	H	2	110	118		15	121	115	3.5	0.0
18.	S	D, C.	H	3	110	114		35	118	112	3.6	0.0
19.	S	D, C.	H	2	220	222	50		223	215	3.6	0.0
20.	S	D, C.	H	2	110	113		60	117	111	3.6	3.5
21.	S	A, C.	A	2	110	113		15	115	111	3.6	0.0
22.	S	D, C.	H	3	110	110	20	25	113	109	3.6	2.3
		A, C.		.....							
23.	S	"	H	1	104	115	mom.	75	116	112	3.6	3.6
24.	W	"	A	5	110	109	55	35	112	104	3.7	1.8
25.	W	"	A	2	112	110	10	10	112	108	3.7	1.8
26.	S	"	H	4	104	110	10	30	113	106	3.7	0.0
				.....	106							
				.....	110							
27.	C. O.	D, C.	H	2	220	232	10	30	240	230	4.3	3.0

28.....	W	"	H	1	220	215	5	15	220	210	4.8	4.8
29.....	S	A., C.	H	9	104	107	35	20	109	102	4.8	0.0
30.....	S	"	H	1	105	105	80	10	107	102	4.9	4.9
31.....	W	A., C.	H	1	100	104	20	15	106	101	5.0	5.0
32.....	S	"	H	2	110	119	10	30	194	118	5.1	1.7
33.....	W&S	A., C.	A	5	113	117	15	25	119	113	5.3	0.0
34.....	W&S	A., C.	H	2	106	111	.....	.....	116	110	5.5	1.8
35.....	W	"	A	4	115	117	10	25	124	110	5.5	5.1
36.....	S	D., C.	H	1	220	225	5	40	243	230	5.7	5.7
37.....	S	A., C.	H	7	104	110	20	10	123	103	6.0	0.9
38.....	S	"	H	7	110	117	25	5	120	112	6.1	2.2
39.....	S	D., C.	H	1	.....	225	5	mom.	230	216	6.5	6.5
40.....	S	A., C.	A	2	110	110	30	65	114	106	6.6	5.6
41.....	S	A., C.	H	1	110	110	10	10	113	108	6.6	6.6
42.....	W	D., C.	H	2	110	100	30	80	108	100	6.7	1.9
43.....	S	A., C.	H	2	100	107	5	20	109	103	6.9	2.9
44.....	S	D., C.	H	2	220	250	20	25	280	243	7.0	4.1
45.....	W	A., C.	A	3	110	114	35	95	120	106	7.3	3.7
46.....	S	"	H	4	110	110	10	50	115	109	7.4	0.9
47.....	G&L	"	H	2	110	112	35	mom.	118	109	7.5	7.3
48.....	S	"	A	6	104	112	10	40	120	106	7.5	2.7
49.....	S	"	H	2	104	113	30	20	118	106	7.6	3.6
50.....	S	"	H	1	110	104	30	10	110	102	7.8	7.8
51.....	W	D., C.	HG	1	125	124	.....	mom.	134	124	8.0	8.0
52.....	W&S	"	HG	3	115	121	40	40	125	112	8.0	1.6
53.....	W	"	H	1	105	122	8	5	128	118	8.5	8.5
54.....	W&S	"	H	2	220	228	140	75	233	215	8.4	2.2
55.....	W	A., C.	HG	1	107	106	10	30	109	100	9.0	0.0
56.....	S	D., C.	H	2	120	123	25	10	134	110	9.1	7.2
57.....	W	"	H	1	110	89	95	55	95	87	9.2	9.2
58.....	S	A., C.	H	6	112	121	30	8	131	110	9.2	3.5
59.....	S	"	A	12	105	112	30	10	125	108	9.3	1.8
60.....	S	"	H	1	117	122	10	5	129	118	9.3	9.3
61.....	S	"	H	3	110	111	35	40	116	106	9.4	4.6
62.....	W	D., C.	H	2	220	212	10	mom.	225	205	9.8	4.8
63.....	W	A., C.	H	1	240	260	15	30	265	240	10.4	10.4
64.....	S	"	H	2	104	119	80	10	120	108	11.1	8.1
65.....	W	"	H	1	110	105	15	mom.	114	102	11.8	11.8
66.....	W	"	H	2	100	82	45	10	85	76	11.9	2.5

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TABLE IX.—Concluded.
SUMMARY OF VOLTAGE RECORDS TAKEN IN 72 WISCONSIN CITIES
From July 1, 1908 to July 1, 1909.

CITY.	Prime power.	Current.	Regulation.	No. of charts taken.	Lamp rating.	Approx. mean volts 6-12 p. m.	Av. No. min. below mean 6-12 p. m.	Av. No. min. above mean 6-12 p. m.	Max. volts 6-12 p. m.	Min. volts 6-12 p. m.	FLUCTUATIONS IN PER CENT OF MIN.	
											Max.	Min.
67.....	S	D. C.	H	2	115 104	115	mom.	mom.	119	106	12.2	0.0
68.....	W	D. C.	HG	3	106 110	111	25	35	115	92	13.0	3.6
69.....	S	D. C.	H	1	104	115	10	10	124	108	14.8	14.8
70.....	W	A. C.	HG	4	104	110	80	20	124	106	18.1	5.5
71.....	W	A. C.	HG	6	.....	113	20	35	124	100	18.0	3.8
72.....	W	A. C.	H	2	110	107	30	10	114	93	75.0	62.0

NOTE: In "Prime power" column S = Steam engine or turbine.

W = Water power.

C. O. = Crude oil engine.

Gsl. = Gasoline engine.

In "Regulation" column H = Hand regulation except governor on steam engine.

A = Automatic regulation entirely.

HG = Hand rheostat with governor on water wheel.

In cases where the voltage fluctuation is due to lack of knowledge on the part of the operator, whether of general principles or of actual conditions on their systems, the inspectors can do considerable in bringing about an improvement.

In a number of plants, where the voltage varied widely in different parts of the system, the operators seemed to have no idea of supplying lamps of corresponding voltage rating to these different sections. Many of the operators drop the voltage considerably after midnight or some arbitrarily chosen time, hoping thereby to decrease the losses on the system. This is bad practice and is considered inexcusable.

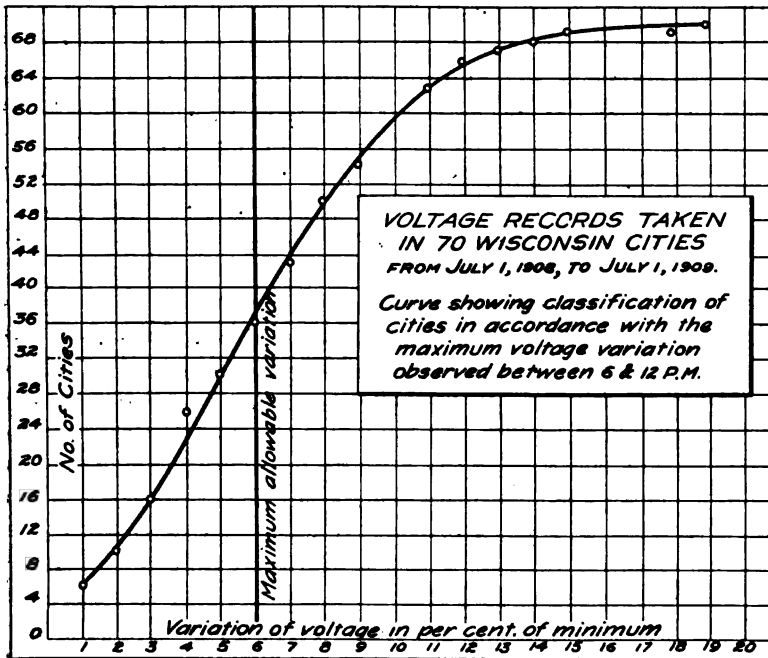


Figure 2.

Voltage records were taken during the year ending July, 1909, in 72 cities in the state. These voltage surveys have been summarized in the preceding table IX and in the curve given in figure 2. They show that a number of the cities were found to be complying with the 6 per cent requirement specified in order U-21 of the Commission, but that a large number are still considerably outside this limit.

The fact that in certain portions of a city the voltage has been above normal, has been cited frequently as evidence that inadequate service is being supplied at such localities. It appears to be not an unusual practice by the management of various electric plants to operate their systems wholly, or at least in part, at voltages above normal. The term "normal" voltage commonly means that voltage at which the lamps used on the circuit are rated.

On account of the widespread misunderstanding as to the influence of the voltage variation on incandescent illumination, the curves given in figures 3, 4, 5 and 6 have been prepared to show the quantitative effect of increase or decrease of voltage upon the candle-power, efficiency, energy consumption and life of lamps of the carbon filament and tungsten filament types. While the data and curves are based upon lamps of a normal rated voltage of 108, the same relationships will apply to 110 or 112 and other similar voltage lamps. These curves show the relative performance of carbon filament lamps of 3.5 watts per candle power type and the tungsten lights with variations of voltage.

Figure 3 shows the effect of the voltage upon candle power. The scales chosen are such that the relative slope and position of the two curves show the relative behavior of these two types of lamps reduced to the same basis for comparison. It is to be noted from the curves in this figure that an increase in voltage above normal causes a marked increase in candle power for both tungsten and carbon filament lamps, the per cent increase in the tungsten lamps being less than for the carbon filament.

Figure 4 shows the effect of voltage on the specific consumption of the lamps, expressed in watts per candle power. Inasmuch as the two lamps are widely different in efficiency, these curves do not visually show the relative sensitiveness of the lamps in this particular. As a matter of fact, the per cent variation in watts per candle power for any per cent variation in voltage is slightly less for tungsten lamps than for carbon lamps.

Figure 5 gives the relative change in total energy consumption of the two lamps, the scale of energy being put on a per cent basis to admit of direct comparison. Inspection of both curves will show that the energy consumed by both lamps at voltages above normal increases at a rate more rapid than the

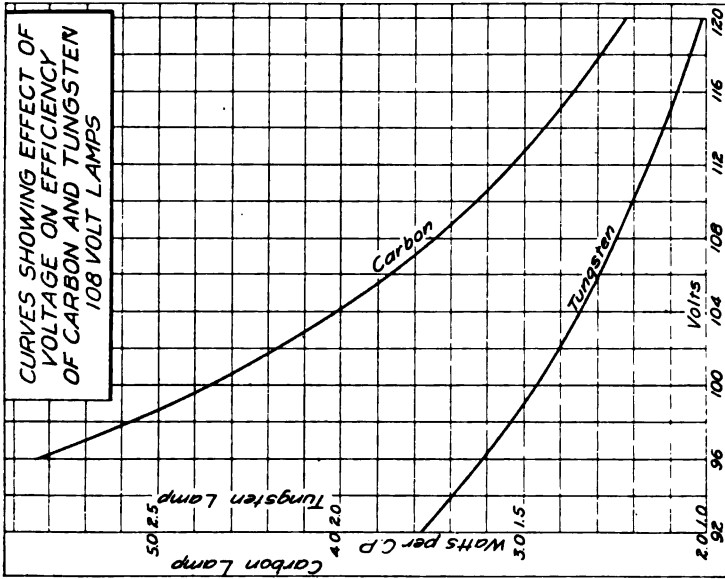


Figure 4.

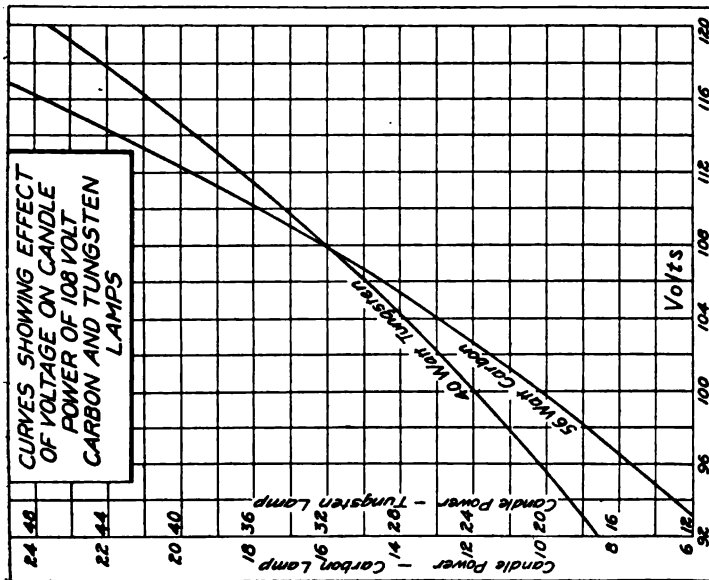


Figure 3.

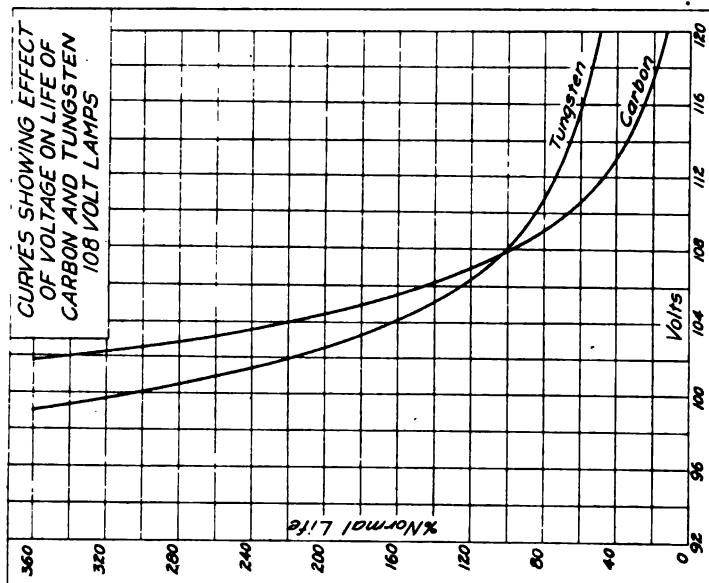


Figure 6.

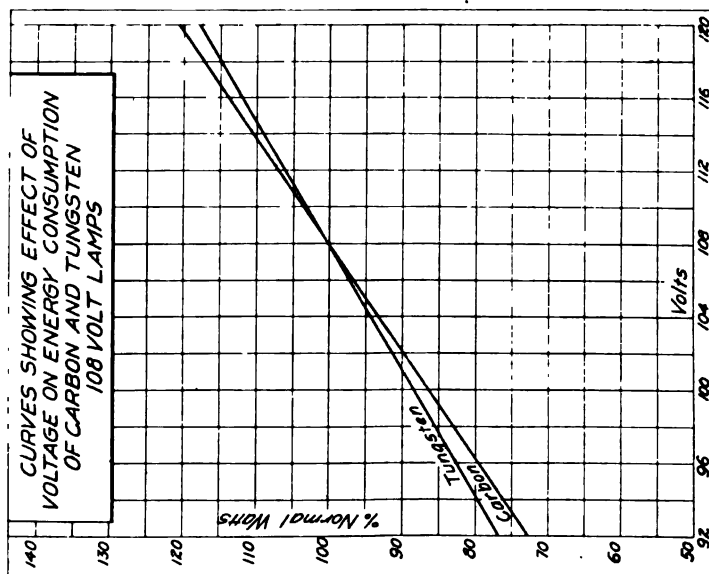


Figure 5.

rate of increase of voltage, and that this effect is the more strongly marked in the case of the carbon lamp. The consumer who desires a certain fixed amount of illumination can secure this with a lower energy consumption at a high voltage than he can at a low voltage. A smaller user, however, cannot regulate the amount of illumination as can the consumer who has a large number of lamps, making it possible for him to turn off some of the lamps when the illumination becomes greater than the amount required. According to the facts upon which the standards adopted by the Railroad Commission in the matter of excessive voltage are based, an excess voltage constitutes inadequate service largely through the fact that there is a more rapid deterioration and a shortening of the life of the incandescent lamps.

The influence of voltage on the life of carbon and tungsten lamps is shown in figure 6, which gives the effect of voltage variation on the useful life of the two types of lamps. These curves are also drawn to a percentage scale of life to admit of direct comparison, and the advantage is evidently with the tungsten lamp. This shortening of the life of the lamps with increased voltage runs up the renewal expenses which, in a large proportion of the cities, is borne by the utility directly, but indirectly by the consumers at large. A short life also increases the trouble and additional necessity in making renewals, and a neglect in this direction works to the disadvantage of the consumer through the blackening and burning out of the lamps.

The data upon which the foregoing curves were based have been drawn from the most reliable sources obtainable, and wherever possible were checked by the records of tests personally superintended by members of the engineering staff. The curves referring to the life of the lamps are probably less certain than the others with reference to the tungsten lamp, as results of such tests have been published only in very few instances. There is good reason, however, to believe that these curves quite fairly represent the relative performance of these two types of lamps.

Electric Meter Testing.

All except nine utilities supplying electric service in the state are employing meters for measuring the power used by all or part of their consumers. The advantages of meters

for measuring the power consumed will not be discussed, but it is apparent that these advantages are defeated if the accuracy of meters is not properly maintained. What is good practice as regards standards of accuracy and frequency of testing, will also be passed over as this has been discussed in order U-21, which requires that each electric service meter be tested at least once each year, the test to be made by comparing the meter while connected in its place of service on light load, half load and full load rate of operation.

Many of the utilities, especially the smaller ones, have in the past apparently failed to realize the importance and obligation of maintaining a system of meter inspection, and in many instances meters have been left in operation as long as they would show any registration.

The need of testing electric meters is illustrated by data from tests made by inspectors in several Wisconsin cities. Some of these data are represented herewith in tabular and graphical form. That tests should be systematic and frequent, is shown in figures 7 and 8, which represent tests by the inspectors upon meters of utilities which have maintained meter departments prior to the issuance of rules by the Commission, but which did not follow the practice of testing each meter periodically and in its place of service. These curves indicate that where meter tests have not been provided for at all, the accuracy of meters must be a very uncertain matter.

The upper diagram of figure 8 shows the accuracy of meters where nearly all were overhauled just prior to the inspection carried on for the Commission.

The following table gives an idea of the meter testing situation in the state as observed during six months immediately after issuing bulletin U-21.

TABLE X.
SUMMARY OF METER TESTING EQUIPMENT.

Population.	Have equipment.	Do not have equipment.	Operators capable.	Operators incapable.	Capability doubtful.
0— 1,000.....	22	54	25	40	11
1,000— 5,000.....	57	45	71	31	0
5,000—50,000.....	34	4	34	3	1
Total	113	103	130	74	12

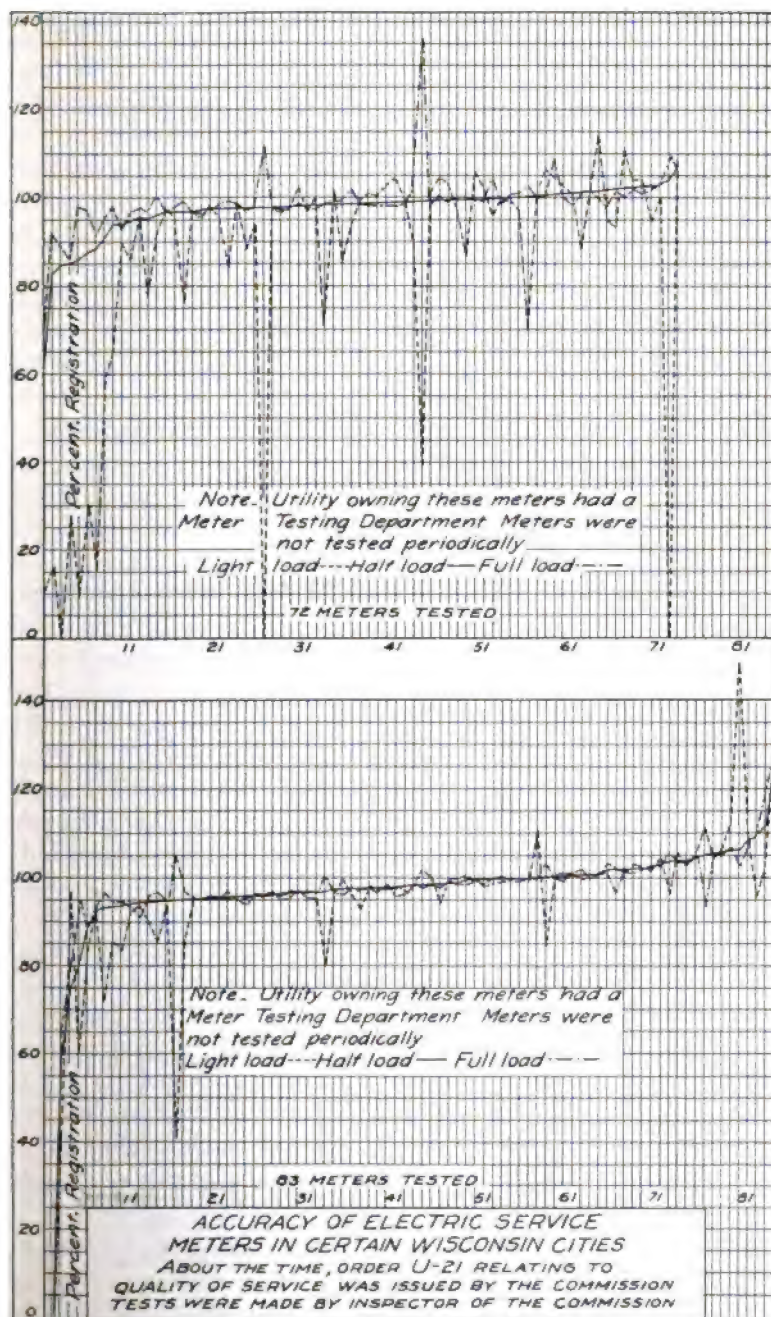


Figure 7.

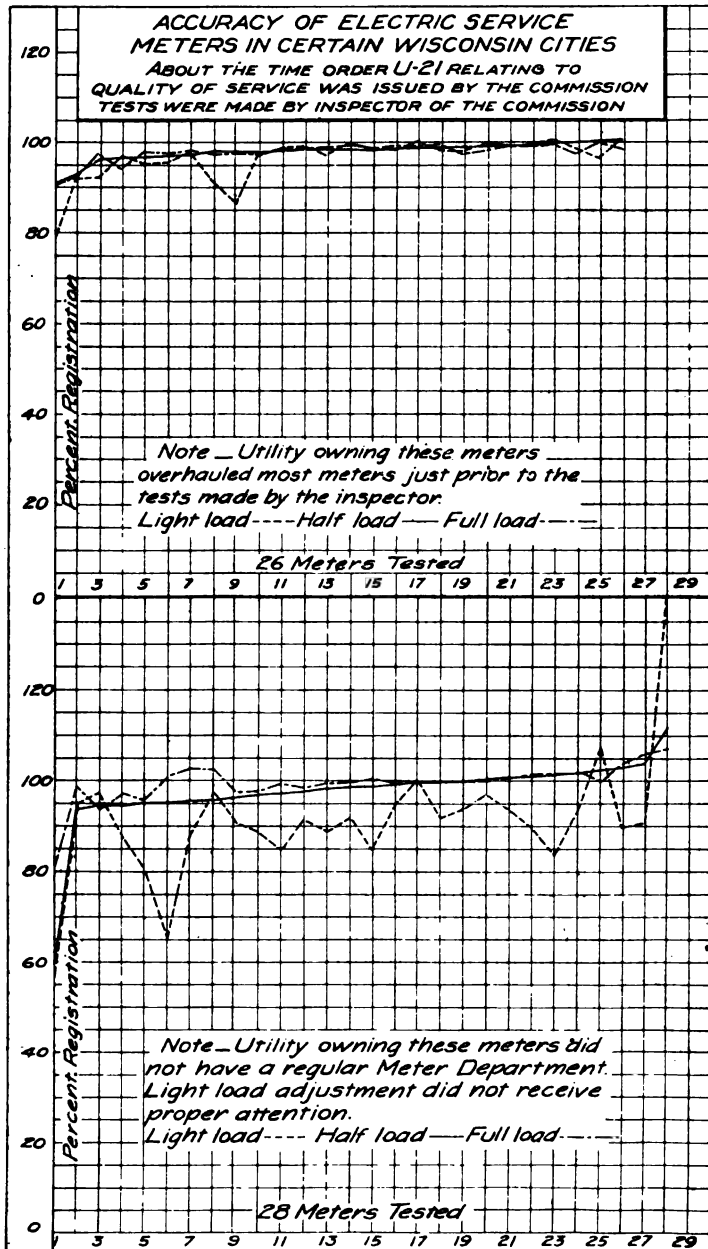


Figure 8.

From this table the following observations may be made: 10 per cent of the electric utilities in cities having a population of more than 5,000 inhabitants, 44 per cent of the electric utilities in cities having a population of from 1,000 to 5,000, and 71 per cent of the electric utilities in cities having less than 1,000 population were not provided with equipment for testing service meters. Not all the other utilities were provided with apparatus which could be classed as suitable for testing meters, nor did they all employ methods which could be approved. However, the management of several utilities had already placed, or were about to place, orders for testing equipment, while others signified their intention to purchase such apparatus as soon as an outfit could be decided upon.

While no extended examination of the ability of plant management and operators to make meter tests was attempted, as judged from the opinion of the inspectors, the first series of inspections indicate that about 40 per cent of operators upon whom the duties of meter testing may be expected to rest, were not sufficiently acquainted with the principles of testing to select adequate instruments or to intelligently carry on this work. This figure is increased to 70 per cent when plants in cities and villages of less than 1,000 population are considered alone. This is by no means a satisfactory condition, but it is not necessarily a discouraging one. It is believed that the acquaintance of station managers and inspectors is doing much to improve this situation, and the interest which has been expressed indicates that considerable is being undertaken by the utilities to provide themselves with better facilities for testing meters.

It is needless to add that the testing equipment should be kept as nearly correct as possible. The direct current indicating instruments, such as voltmeters, ammeters and indicating wattmeters, if carefully used, need not be checked oftener than once or twice a year. The induction type of master meter might be kept fairly correct without being calibrated much oftener; the direct current type probably requires more frequent calibration. Some of the manufacturers of testing equipment keep their instruments in calibration for a certain period of time after the instruments are purchased. As far as possible, it is desirable to carry these instruments to and from the laboratories where they are tested, as shipping them often changes the calibration materially. It is the plan of the Commission

to co-operate with the companies in keeping testing equipment in calibration, but at present no attempt is made to calibrate the companies' standards in the field. Insofar as time and facilities permit, instruments delivered in Madison are calibrated by inspectors, a charge being made for the actual time required.

TABLE XI.
COMPLAINT METER TESTS BY RAILROAD COMMISSION'S INSPECTORS.
July 1, 1908, to June 30, 1909.

Number of test.	REGISTRATION			
	Light load.	Half load.	Full load.	Condition.
1.....	99.6	102.2	101.9	O. K.
2.....	98.6	97.1	94.0	Crept
3.....	90.6	110.2	116.2	Fast
4.....	94.6	102.8	101.8	O. K.
5.....	107.2	101.8	98.2	Fast and crept
6.....	95.1	99.2	101.6	O. K.
7.....	91.8	98.	101.	Slow
8.....	105.7	96.4	95.1	Fast and crept
9.....	48.3	91.8	96.1	O. K.
10.....	106.6	100.7	101.6	Fast
11.....	107.5	100.7	100.2	Fast
12.....	108.4	102.1	103.6	Fast and crept

Registered to prejudice of consumer..... 7
Did not register to prejudice of consumer..... 5

Total tests..... 12

Interruptions in Service.

Very few of the plants in the state kept a special record of the interruptions in electric service prior to the time that the rules of order U-21 went into effect, except as it related to arc light outages where the city deducted for them. The larger companies (probably two-thirds of all the plants) kept the information regarding shut-downs of the station on the station log sheets, but of the smaller companies very few kept log sheets of any kind. With the issuing of rules U-21 a number of the best managed companies started a special record of interruptions in service, giving the time and date the trouble took place, the cause and duration, together with the portion of the system affected. In some cases reports are made out for each interruption on a special form which is placed on file. In other cases the log sheets from the station are looked over each day by some member of the office force, who enters all interruptions in a book kept for that purpose.

Where a complete record of interruptions is kept, it is possi-

ble for the Commission to investigate complaints arising from this cause. The records should show the day, hour and interruption, together with the cause and remedy. From these data changes may be suggested which will improve this feature of service.

The effect of compliance with this rule has been good, since the officials follow up all cases of interruption more closely than heretofore and, consequently, the operating forces are more particular that the reasons are good ones and that the durations are as short as possible.

There appears to be no reason why records of interruptions should not be kept. If the service is what it should be, there will be very little trouble in recording the interruptions affecting any large part of the system. If the interruptions are frequent enough to occasion inconvenience in recording them, there is certainly need for such a record.

Street Illumination.

Among other special investigations a study was made of the results obtained from various systems of street lighting under ordinary operating conditions. The tests were made without overhauling or adjusting lamps, and in general without the knowledge of the operators; for this reason no general deductions have been drawn from the results as to the relative merits of the different types represented.

The amount of illumination in the vertical plane was measured in both directions at several positions along the middle of the street, and the results were tabulated in table XII, and some typical cases plotted graphically in the accompanying curves (figures 9, 10 and 11).

The apparatus used was a Sharp-Millar universal photometer which had been carefully calibrated. The curves are largely self explanatory, but attention might be called to the fact that in the case of the D. C. open arc chart, figure 9, the lower dotted line gives the value corrected for moonlight, and that the curves for the 7.5 ampere A. C. arcs, figure 10, show the variation given by different lamps on the same system. For comparative purposes the separate curves have been replotted to the same scale on a single sheet, figure 11. At distances greater than 100 feet from the lamp the scale has been enlarged since the lines would be very close together if the former scale were used.

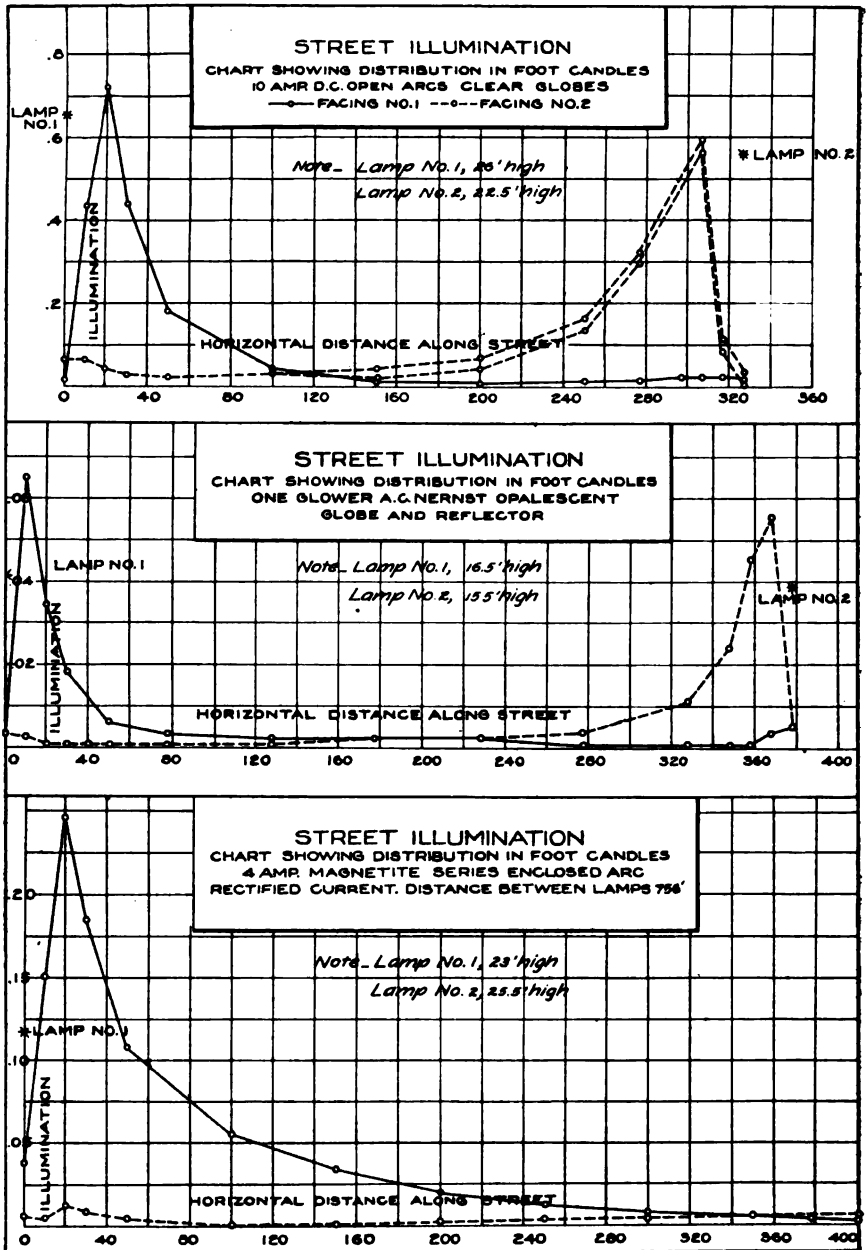


Figure 9.

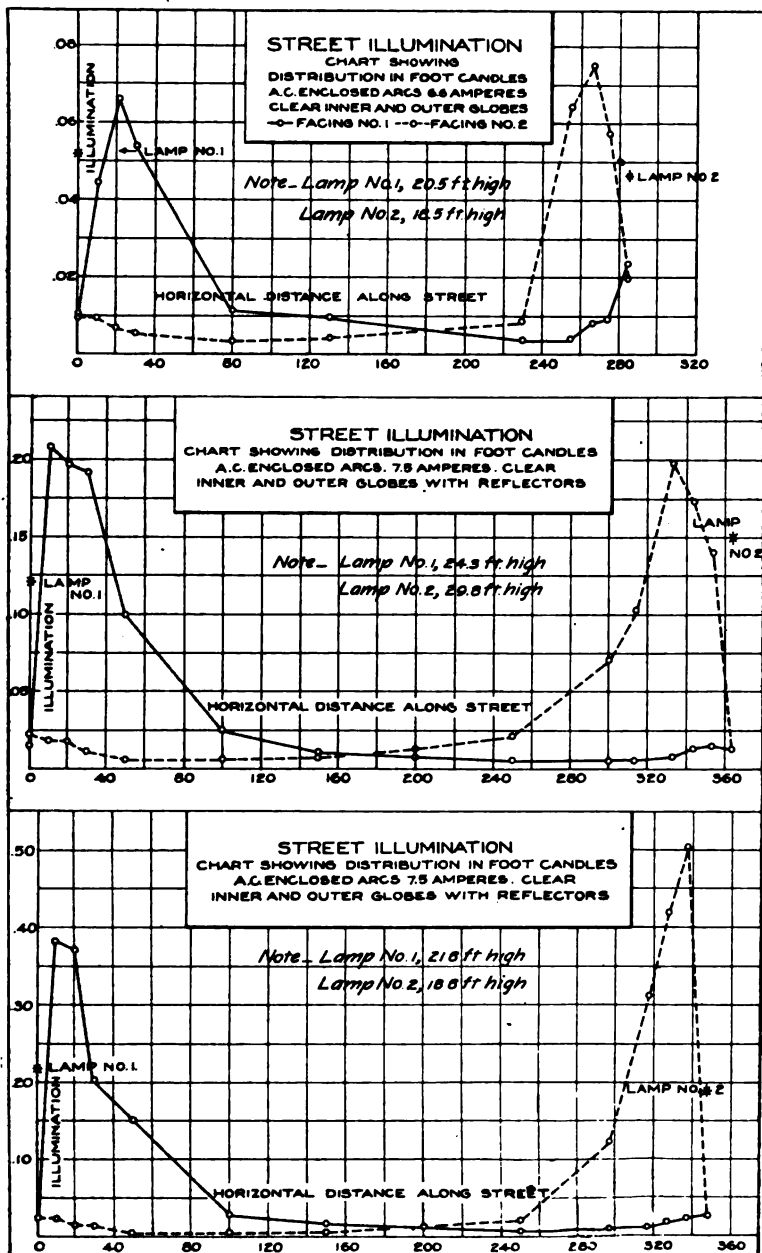


Figure 10.

TABLE XII.
SUMMARY OF ILLUMINATION TESTS.

Set No.	Kind of lamps.	Height of lamps in feet.		Dist. between lamps in feet.	Mean illumination in F. C.	Deviation of max. from mean in %.	Deviation of min. from mean in %.
1	A. C. Series Enclosed 6.6 Amp.	29.5	23.0	483	Not in cl.	in	rept.
2	" " " " " "	23.0	23.0	456	.0086	600	.....
3	" " " " " "	23.0	23.0	456	.0158	592	78
4	" " " " " "	23.0	23.0	456	.00808	412	.....
5	" " " " " "	20.5	18.5	284.5	.0189	548	78
6	" " " " " "	20.5	15.5	.....	.0308	404	90
7	D. C. " " 460 Watt.	28.0	28.0	354	.0586	548	85
8	" " " " Open 10 Amp.	28.0	22.5	327	.0842	780	87
9	" " " " " "	22.5	24.0	333	.070	840	89
10	" " " " " "	28.5	28.0	325	.094	500	88
11	A. C. " " Enclosed 7.5	28.5	24.0	329	.033	740	82
12	32 cp 160 Watt Incandescent.	12.5	13.5	13.5	.00706	696	.....
13	" " " " (1)	.....	.....	.....	.0278	290	82
14	Magnetite 4 Amp	23.0	25.5	756	.024	930	.....
15	" " " " " "	27.5	30.0	305	.054	276	72
16	Miner Gasoline Gas Incand. (2)	8.5	7.5	434	.0102	1410	.....
17	" " " " (2)	8.0	.....	1 block.	.00368	227	.....
18	8 cp Incandescent A. C. (2)	19.5	18.5	18.0	.00298	234	.....
19	" " " " (2)	16.0	16.0	76	.0042	95	.....
20	A. C. Series Enclosed 7.5 Amp.	21.8	18.8	347	.0587	755	83
21	" " " " " "	24.3	29.8	363	.0312	567	83
22	" " " " " "	29.8	.....	2 blocks.	.0573	308	.....
23	" " 1 Glowor Nernst	16.5	15.5	378	.00654	1050	.....
24	" " " " " "	15.5	.....	392	.00760	1070	.....

All lamps located at the center of the intersection of the streets except as designated.

¹ Lamps festooned across the street.

² Lamps at corner of sidewalks.

³ On cross-arms extending out from pole line along curb.

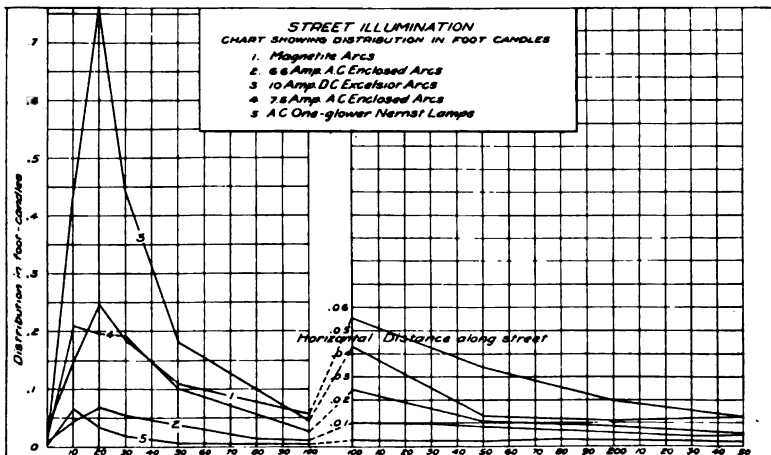


Figure 11.

2. TELEPHONE SERVICE.

In order to ascertain the quality of telephone service afforded by the various exchanges in Wisconsin, and also to obtain a definite idea as to what might be considered "adequate service," an investigation was made of twenty-five telephone exchanges in the eighteen largest cities of the state, during the months of October and November, 1909. An inspector, equipped with a double-hand, split-second stop-watch, visited the cities in turn, testing in secret the service at each exchange. The method pursued was substantially as follows:

A total of 112 calls was made on each exchange, the inspector getting the time of response of central and subscriber by the stop watch; that is, the moment he lifted the receiver from the hook, or began turning the crank, he would start both hands of the stop-watch. The instant the operator answered "Number," he would stop one hand of the watch, and the instant the called subscriber answered "Hello," he stopped the other hand of the watch. This gave the time of answer by central and by party to the nearest fraction of a second. Other points were also noted in the service; such as the percentage of "wrong number" calls; the percentage of "busy" and "don't answer" reports and the time required to report same; the percentage of calls answered in five seconds or less, and the amount of supervision or attention to calls given by the operator; that is, the operator asks: "Did you get them?" or "I'll ring again," or otherwise supervises the call. Out of each 112 calls made, 12 were made from pay stations in order to ascertain the quality of service afforded to those using this class of equipment.

The results of this test are shown in the accompanying tabulated summary in which, for obvious reasons, the identity of the several exchanges is withheld.

From this table it will be noticed that the character of service afforded by the different exchanges varied through wide limits. The time required by central to answer calls was twice as long in some exchanges as in others. From an average of all the calls made during the test, it was found that the total average response of 24 exchanges was 4.78 seconds; the quickest average response by central for any one exchange was 3.17 seconds (at Oshkosh), while the slowest average response for any one exchange was 7.3

TABLE XIII.

TELEPHONE SERVICE IN WISCONSIN.

Summary of a test made during October and November, 1909, covering 25 exchanges in the largest cities of the state, Joint Engineering Department, Wisconsin Tax and Railroad Commission.

Ex- change.	Kind of system.	TOTAL AVERAGE TIME IN SECONDS.			Percentage of calls an- swered in 5 seconds or less.	REPORTED BUSY		'SUBSCRIBER "DON'T ANSWER". Av. time to report	Given wrong number, per cent.	Supervisory signals, per cent.
		To get central.	To get subscriber.	Central from pay station.		Average time.	Per cent.			
1.....	Central energy.....	5.29	20	5.7	68	23.7	2.7	92	12.5	12.8
2.....	Central energy.....	4.52	25	4.5	77	19.6	4.5	48	17.8	3.6
3.....	Central energy.....	7.30	24	10.8	53	14.0	5.7	68	19.0	1.8
4.....	Central energy.....	4.51	26	4.0	70	13.3	7.7	68	15.0	1.8
5.....	Central energy.....	3.14	24	None tested	74	10.3	9.8	69	19.0	11.5
6.....	Central energy.....	3.17	20	2.5	95	7.8	3.6	67	11.0	4.5
7.....	Central energy.....	4.41	24	7.5	80	11.8	3.6	72	11.9	8.0
8.....	Central energy.....	4.44	24	4.5	82	12.0	7.1	71	12.5	23.0
9.....	Central energy.....	3.99	23	3.7	84	10.6	6.2	60	8.8	14.0
10.....	Central energy.....	4.54	22	None tested	81	8.8	6.2	60	8.8	4.5
11.....	Central energy.....	3.33	22	3.3	89	10.6	4.5	60	6.2	10.6
12.....	Central energy.....	3.33	22	None tested	96	7.0	5.4	74	12.5	2.7
13.....	Central energy.....	4.49	22	5.9	77	11.1	8.0	64	18.8	1.8
14.....	Central energy.....	4.81	24	9.1	86	11.4	8.0	71	12.5	0.0
15.....	Central energy.....	4.52	21	4.4	79	10.0	5.4	62	7.1	2.7
16.....	Magneto.....	4.72	25	4.5	79	8.8	3.6	66	23.0	9.8
17.....	Central energy.....	3.66	24	3.3	80	12.4	4.5	63	13.5	9.0
18.....	Central energy.....	4.92	21	8.3	74	10.8	4.5	66	13.5	1.8
19.....	Central energy.....	5.23	25	5.6	66	9.8	5.4	69	27.0	19.0
20.....	Central energy.....	5.77	27	5.4	60	24.0	2.7	52	18.8	6.2
21.....	Automatic.....	About 6 sec. to ring No.								
22.....	Magneto.....	5.69	20	19.0	Automatic	9.7	5.4	70	20.0	0.0
23.....	Magneto.....	5.76	26	6.7	60	13.4	6.2	85	22.3	8.0
24.....	Magneto.....	6.83	26	5.1	66	16.0	4.5	94	13.5	3.6
25.....	Central energy.....	4.16	22	9.2	49	14.6	6.2	79	25.0	2.7
Average of the "Wis. 1909 test" (2,800 observations).....		4.78	23.8	5.0	76.2	12.0	5.5	69	16.1	8.6

¹ The high percentage in this column is due to the fact that all calls, except "busy" reports, were listed as "don't answer" calls where Inspector was unable to get party. In all cases no call was discontinued before 60 seconds.

seconds. The average speed for the twelve fastest exchanges tested was 4 seconds. (See figure 13.)

From a study of all the data taken during the test, supplemented by the inspector's opinion of the service afforded by each exchange, it was noted that in general the best service was given at those exchanges whose operators were very prompt in answering calls. The prompt operators were more alert in practically all matters of service than were those operators who required considerably more time to answer the subscriber's calls. In the exchanges where the operators were quite prompt, there were in general fewer "wrong number," "busy" and "don't answer" reports; "busy" and "don't answer" reports were quickly made, the called subscriber was obtained in shorter time, better supervision was exercised over calls; operators were more courteous and business-like; and all in all the degree of promptness in the main gave quite directly the quality of service afforded. Therefore, the "Promptness of operators in answering calls" seemed to be the most important point in telephone service,—transmission, equipment, etc., being equal. It is also a feature of the service which may be readily tested and standardized.

Upon the completion of the field tests, and after the data had all been carefully reviewed in the office, a general letter was sent out by the Commission to the various exchanges concerned. This letter was accompanied by the tabulated summary of the test data and a blue print showing graphically the "Promptness of operators in answering calls" for all the separate exchanges.

The accompanying diagram (figure 12) shows the promptness of operators in answering calls in an exchange in Wisconsin in a city of about 30,000 inhabitants. The first test was made August 3 and 5, 1909, and consisted of about 122 calls. Another test (not shown) conducted in the latter part of September, showed approximately the same conditions of service. In the test made November 11 and 12, 1909, which was one of the regular series, will be noticed the considerable improvement effected. The average speed of answer in August was 6 seconds; in November this had been reduced to 4 seconds and the service otherwise generally improved.

It is proposed to repeat these tests from time to time, as this work can be done at small expense, and send the results to the various companies in the hope of securing a general betterment of service.

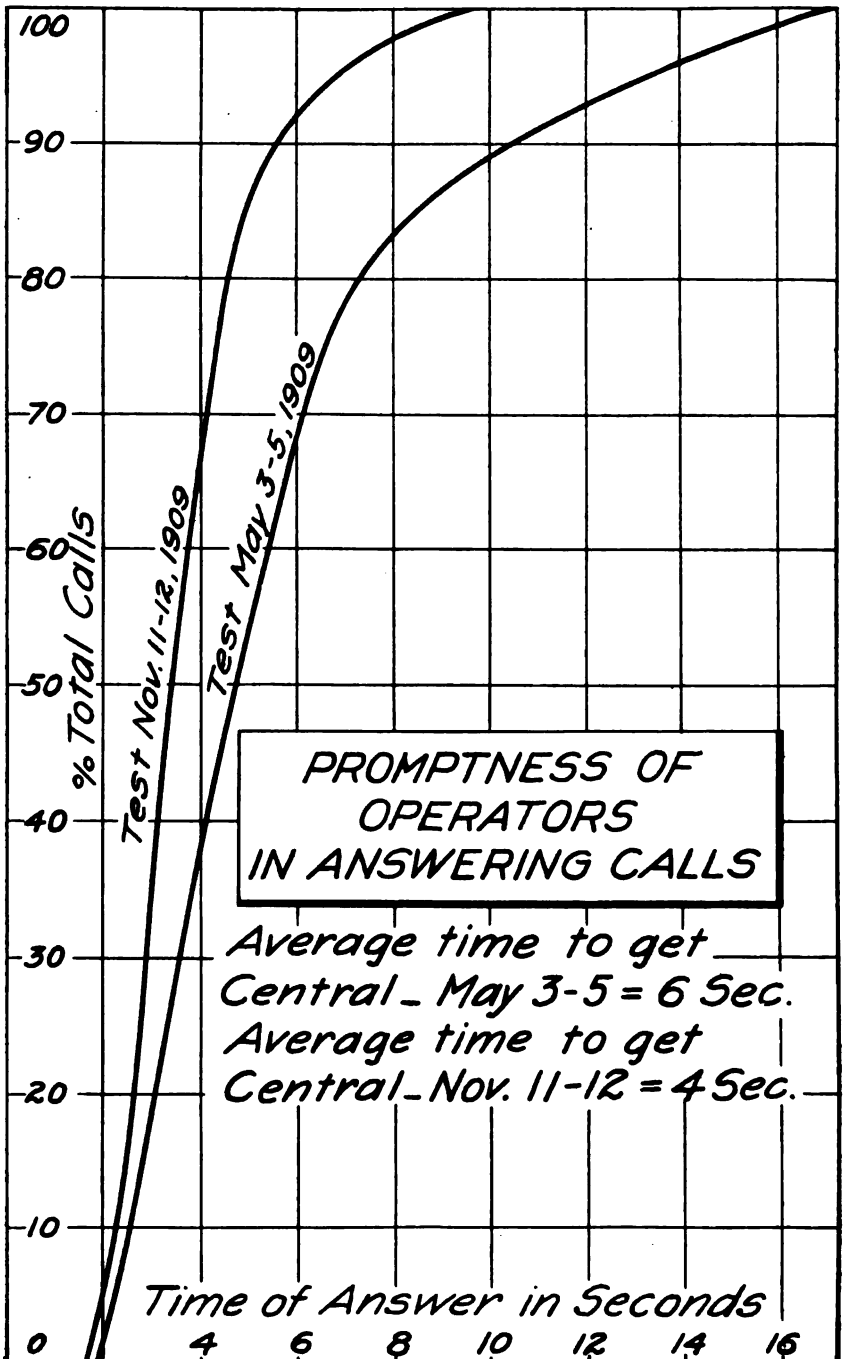


Figure 12.

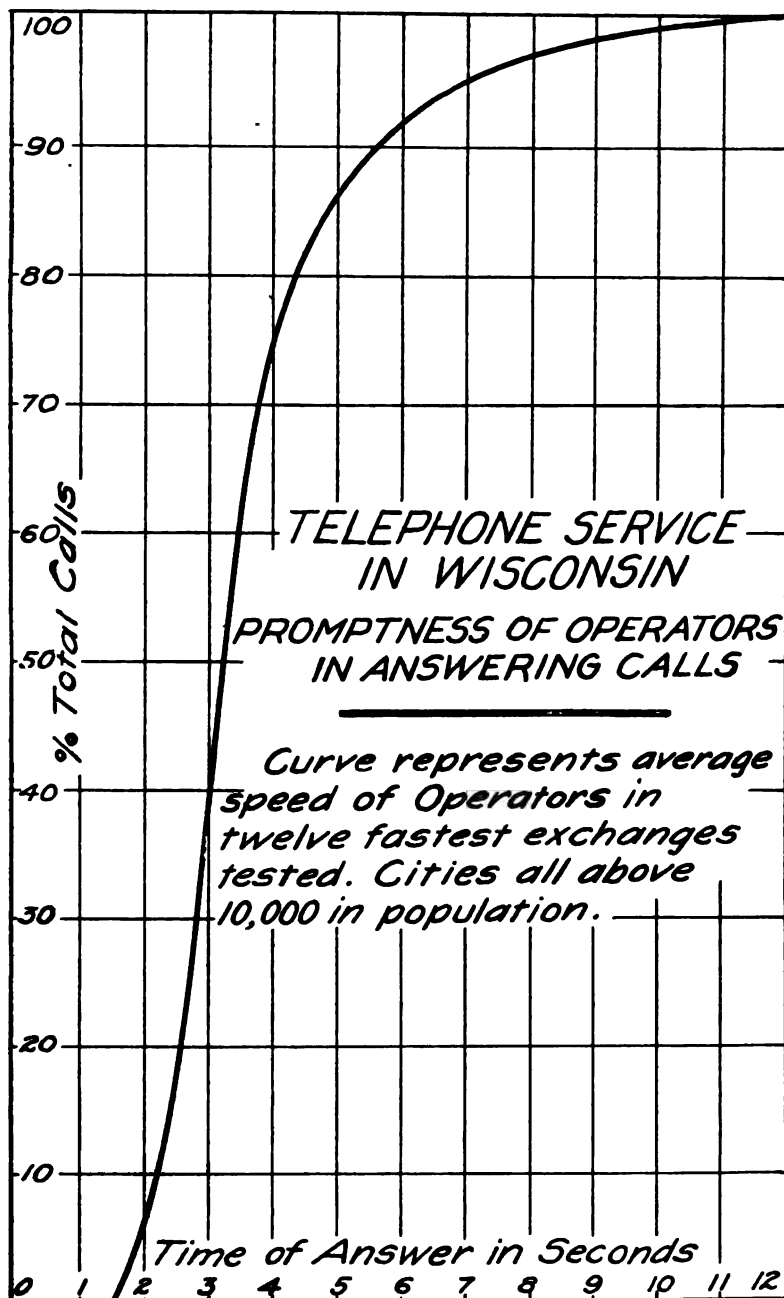


Figure 13.

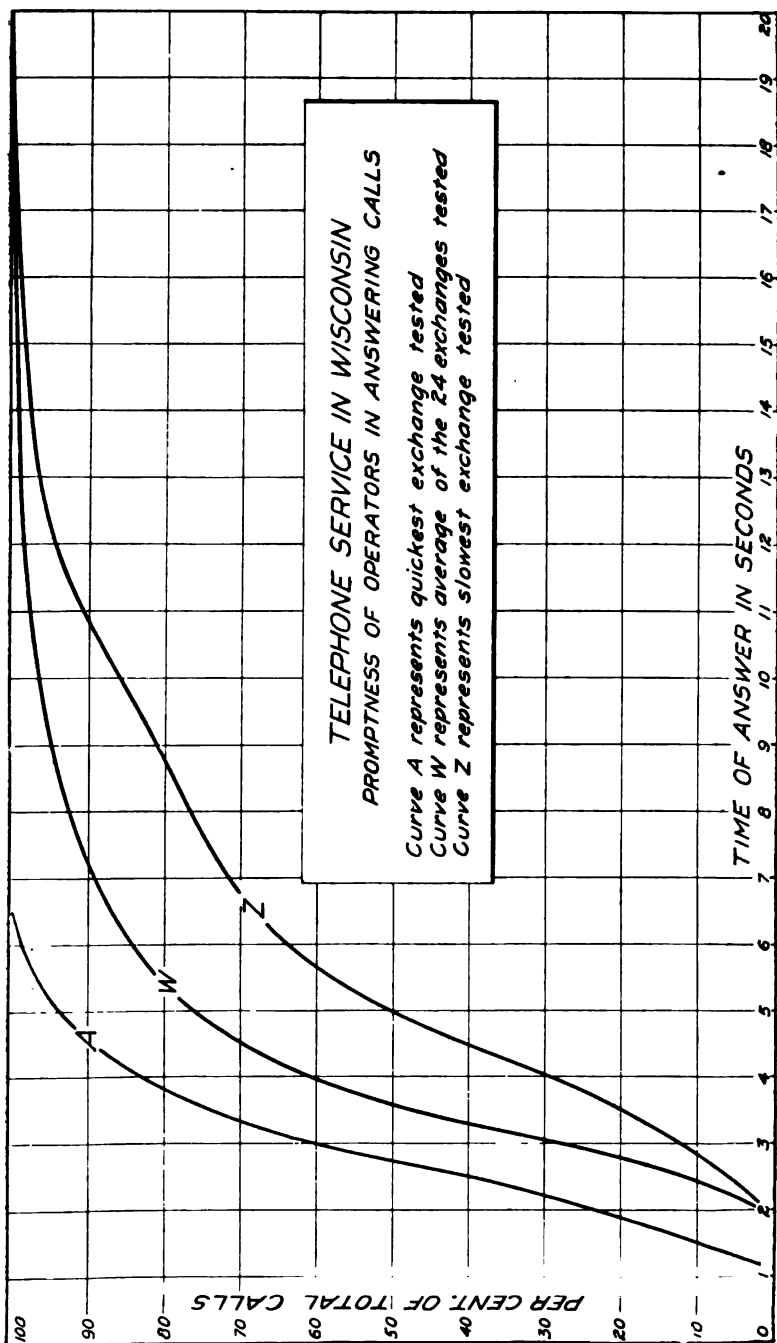


Figure 11.

Routine Telephone Service Inspections. In addition to the formal tests of telephone service above described, advantage is taken of the fact that the various members of the engineering staff are obliged to travel about the state more or less in the discharge of their regular duties. The extent of this travel is described elsewhere in this report. These persons, as far as possible, are called upon to make incidental or informal tests of telephone service, following, in a general way, the method pursued in the systematic series of tests before mentioned. From five to eight calls are made upon the exchanges of the various cities visited and the data noted upon the following form:

Form 526
JOINT ENGINEERING DEPARTMENT.
WISCONSIN TAX AND RAILROAD COMMISSIONS
TELEPHONE SERVICE INSPECTION.
City.....Name of Co.....Date.....Insp.....

	PARTY CALLED.		TIME TO ANS.		Time of test.	Call made from
	Num-ber.	Name.	By Cent.	By Party.		
1						
2						
3						
4						
5						
6						
7						
8						

(Always call R. R. stations.)

These routine tests are inspected in the office and then sent to the telephone exchange concerned, with an explanatory note if necessary. Where the inspector finds the service so poor as to warrant a more detailed test, he is supposed to either make same or report the conditions to the main office.

As will be noted by the form, calls are always made to railroad stations upon which service there has been some complaint.

The larger cities of the state are visited several times each year, and any village having an electric light or gas plant is visited at least once, so that practically the entire telephone service of the

state is covered by the inspectors. This movement is yet somewhat in its infancy, but its effect upon the telephone service has already been noted in specific instances.

3. WATER WORKS SERVICE.

Inspectional work by the engineering staff pertaining to service rendered by water works plants has touched chiefly upon the matter of efficiency of fire stream service, although some attention has also been given to such matters as the adequacy and character of maintenance of the boilers and pumping machinery, the quantity and quality of the supply, the regulation of pressure, and related matters.

In one instance members of the engineering staff, at the request of the city authorities, were detailed to act as observers during a test to determine the adequacy of the water works plant to meet the franchise specifications with reference to fire stream service. In this case, after obvious failure in the initial test, the plant was examined in detail by the staff, acting under special instructions, and a report submitted to the Commission making specific recommendations pointing to steps whereby the deficiencies of the plant might be remedied. With this report as a basis, the Commission issued orders to the owners of the property to put its plant into condition to render adequate service. As a direct result of the steps taken under this order, the company was able to fully meet the requirements in the formal test made a year later by the city authorities, with members of the staff again serving as observers at the request of the city and with the approval of the Commission. In another instance of a fire stream test by city authorities, in which test occurred a partial failure to meet requirements, members of the staff served by request as informal observers. As an immediate result of this test, the operation of the plant was improved in several particulars.

In several instances, where destructive fires have occurred, the Commission has instructed the engineering staff to gather facts with a view of determining, in a general way, the quality of fire protection afforded by water companies under severe conditions. In one such instance these preliminary inquiries led to further conferences with local authorities, looking to a more efficient safeguarding of property interests. As a result of these discussions attention was directed to a more intelligent development of the water works system with reference to future demands of the city.

In another instance, at the request of municipal authorities, the engineering staff was authorized to prepare preliminary plans and estimates for enlarging a combined electric and water works plant, so as to enable the local authorities to submit their needs in definite form to the voters for the purpose of securing permission to issue the necessary bonds.

The Commission, in assigning such work to the staff, has not lost sight of the customary basis of service rendered by engineers engaged in private practice; nevertheless it is not the purpose of the Commission to withhold such assistance when the public interest may be served thereby.

While all such inspections necessarily bear an intimate relation to operating matters, the occasion for undertaking such studies has not in all cases centered upon supposed defects in local operating conditions. In several instances, for example, these special inquiries have grown out of the necessity of gathering additional facts whereby an intelligent apportionment of the value of the physical plant might be made as between public service on the one hand, and domestic or industrial service on the other, such separation being demanded for the information of the Commission in its rate studies. The steps necessary in such apportionments of the property involve many matters of much complexity, and it now appears that this phase of the work of the staff will necessarily demand increased attention in the future.

Although the subject of water meter costs and maintenance has received some attention from the engineering staff, with special reference to rate determinations, no definite steps have as yet been taken towards establishing standard rules for testing the accuracy of water meters, such as have been adopted by the Commission for gas and electric service meters. Some studies in progress at the present time, however, give promise of developments in this direction during the coming year.

4. MISCELLANEOUS INSPECTION WORK.

From time to time necessity has arisen to make inspections of various kinds along lines closely related to utility service matters, although not properly classified under either of the foregoing heads. Among these may be mentioned inspections of overhead wires where accidents have occurred or are apprehended due to the crossing of high voltage transmission lines with telephone or

other wires. In a number of instances, as a result of investigation by members of the engineering staff, action has been taken to remedy such defects of construction.

Another class of inspections of a highly specialized kind undertaken by the staff are those made with a view of determining the electrolytic action on gas and water mains, due to stray currents from electric railways. These studies not only afford data to assist in estimating the extent of depreciation to be allowed in valuing systems of mains, but also indicate steps which may be taken towards the elimination of the damage accruing from such action. Such electrolytic surveys have been made by the staff in a number of cities of the state.

Another inspection of considerable importance was that of the severe sleet and snow storm of January 27-29, 1909. A detailed study was made of the extent, duration, severity and amount of damage caused by this storm, as well as other sleet storms occurring in Wisconsin, in order to gain some definite idea of the extent of depreciation to telephone properties from this cause. This inspection is described elsewhere in this report.

B. INSPECTIONS UNDER THE RAILROAD COMMISSION LAW.

1. INFORMAL OBSERVATIONS OF RAILROAD SERVICE.

Advantage is taken of the fact that members of the engineering staff are constantly traveling about the state in the discharge of their regular duties, by having these men make inspections of the railroad service afforded on each trip. Convenient forms have been prepared upon which the inspectors are asked to report upon practically all points of railroad service which would come under the observation of a wide-awake traveler. The extent of travel which is required of the inspectors in carrying on the work of the Commission is best shown by considering the schedule of one department, namely, that of gas and electric service inspection. This department endeavors to test the electric service and the gas service in every town in the state at least once during the year; in some towns the service is inspected twice, and in others the electric service is tested at three different times during the year and the gas service as often as six times. In undertaking

this service inspection work alone, there are at least 600 railroad trips necessary each year. On some of these trips it is necessary to change railroads two, three and even four times, so that extraordinary opportunity is presented for investigating the railroad service. For instance, during a period of eight months one inspector traveled approximately 5,500 miles, and submitted 150 railroad reports during that time. The form for these reports is shown on page 109.

Since the beginning of this routine inspection there have been about 1,500 reports submitted (maximum number for any month being about 200). Each report covers some point of railroad service or operation.

Each month a tabulated summary of these trip inspection reports is made upon a series of large sheets. The headings followed in compiling this final summary are practically the same as those used in the routine report. These summaries are sent to the managements of the several roads concerned, with the request that they investigate the complaints made and report the action taken to remedy such defects.

In cases where defects of service or operation are somewhat unusual, a special investigation is sometimes made and the matter taken up with the company direct in the form of a special report. These matters are "followed up," to see that the necessary relief is obtained.

The effect of these routine investigations has been to stimulate the service afforded by the railroad companies and their employees. The railroad companies have shown a desire to co-operate with the Commission and thus satisfy warranted complaints.

A few typical cases will serve to illustrate the scope and character of these reports:

Service on Branch Line. Complaint of smoking; unclean coach; passengers required to stand on platform.

Company arranged to partition coach so as to provide smoking room; instructed that car be properly cleaned and ordered that train remain at platform until arrival of main line train.

Toilet Facilities and Cleanliness of Railroad Depot. Complaint made on above. Company rebuilt toilet room and in general arranged station more conveniently for traveling public.

Blockade of Railroad Crossing. Inspector reported crossing blockaded by freight train for 12 minutes.

Company explained cause due to extremely long train and train being frozen up, temperature 5 degrees below zero.

Complaint of Station Facilities. Inspectors have made complaint of station facilities at several locations. In general, the companies have given these matters attention, remedying same where necessary.

Complaint as to Announcing of Trains at Depot. Inspector made complaint showing trains were not announced. Company arranged to have train caller in future.

Complaint of Platform Facilities. Inspector made complaint showing need of platform extension. Company promises to give same attention this spring, 1910.

Complaint of Train Service and Platform Facilities. Inspector made complaint stating platform not adequate; and extra coach needed on train. Company enlarged same as suggested. Additional coach placed on division.

Toilet Facilities at Railroad Depots. Inspector made complaints concerning toilet facilities at various railroad depots. Companies have given toilet rooms general overhauling, installing new plumbing where necessary.

Lack of Drinking Water at Railroad Station. Inspector made complaint. Company reports order issued to install water cooler and maintain supply of drinking water.

Condition of a Stretch of Railroad Track. Report made by inspector as to defective track, unspiked ties, poor ballast and track conditions in general, inviting wreck. Immediate attention given to same by company.

Inadequate Stations. Complaints have been made of inadequate stations. Where warranted, the companies have agreed to build new stations.

In general the feature of railroad service most complained of is the lateness of trains. A very large percentage of trains reported upon by the inspectors are late from ten minutes to several hours. In fact, there is hardly a section of road in the state where the companies have been maintaining their schedule. The Commission now has this matter under investigation and hopes to effect more promptness in operation.

The second feature of service upon which there is considerable complaint is the uncleanness of cars and depots. Whenever specific cases are reported, attention is immediately given to insure reasonable service in this regard.

Quite a few complaints are made also as to inadequacy of stations. In general such complaints require special investigations.

Discourtesy on the part of employes is often reported and in such cases the proper parties are brought to task.

FORM 596

JOINT ENGINEERING DEPT.

**FRONT Wisconsin Tax and R. R. Commissions
RAILROAD INSPECTION REPORT**

Report by Date Train No. Railway

Between A) and (..... M)

1. RUNNING SCHEDULE {On time or late. If late, actual amount and amount ahead, excess, etc.
On time or late
How ahead
General

2. TRAIN EQUIPMENT {Heating, ventilation, cleanliness of cars, toilets and sleepers. No. and kind of coaches. Crowded or otherwise.
Condition of cars
Condition of toilets
General

3. TRAIN EMPLOYES {Engineer, care in running, testing air, etc., conductor, brakemen, flagmen, treatment of passengers, calling stations, guarding rear end, etc., Pullman and dining car service.
Care exercised
Calling of stations
General

4. STATION EMPLOYES {Agent, baggage-men, caller, porters, etc. Conduct, attentiveness, intelligence, announcing trains, etc., (names of stations).
Announcing of trains
General

5. STATION FACILITIES {Cleanliness and sanitary condition, ventilation, heating, etc., of waiting rooms and toilets. Platforms, shelters, station grounds, etc.
Condition of station
Condition of toilets
Adequacy of station
General

6. PASSENGERS {Department, demands upon employees, hand baggage, etc.
Department
Gathering and general

7. MISCELLANEOUS {Track, bridges, crossings (obstruction or protection), safety appliances; train connections at junction points, etc.
Crossings
Connections at junctions
General

ONE BACK IF NECESSARY—SEE REVERSE SIDE

BACK

Please Note Following Points in Preparing this Report

STATIONS: Depots to be adequate, clean, ventilated, warmed, lighted, and to provide proper toilet facilities. Station facilities to be afforded at junction points. Telephone service must be provided. Trains must be slated 20 minutes before arrival upon suitable blackboard in station. Interurban companies must maintain stations in villages of 150 inhabitants or over.

EQUIPMENT: Cars to be clean, warmed and lighted. Water and toilet facilities provided. Ax and saw in each car readily accessible. Air brakes to be provided. No car to be locked as to prevent exit of passengers. Temporary stops must be provided where distance from stop to ground or platform is more than 19 inches. No gambling allowed in cars. Interurban cars must have thermometers near center of car and temperature kept above 60° F. Adequate fenders required on all street and interurban cars.

CROSSINGS: Railroad crossings at grade not provided with flagmen or interlocking plant require full stop before crossing. Locomotive whistle and bell at all crossings. Electric cars must stop at unguarded crossings.

OBSTRUCTIONS: No wires to be less than 25' above rail, (trolleys 22'). All obstructions less than 22' to have tell tales. Poles, signs, etc. not to obstruct traffic. Cattle guards, etc., at highways.

TRAIN CREW: Every passenger train to have at least 4 men. If more than 3 coaches, two brakemen. Freight train crew to be 5 men or more. No employe to work over 16 consecutive hours; telegraph operators 8 hours.

GENERAL: Report new construction; department of employes and passengers; defective railroad signals; railroad operation; and any other items of importance. Report anything irregular.

ACCIDENTS: In case of serious railway accidents occurring in the inspector's vicinity, make earliest possible report of essential facts to the Commission and advise as to intended movements so that further instructions may be given if desired.

The inspectors are instructed to report only such incidents of service or operation as would be noticed by a wide-awake traveler, and when the complaints submitted are justifiable, the railroad companies have shown a desire to co-operate with the Commission in order to bring about better conditions of service and operation. As a "by-product" of the regular duties of the members of the engineering department, this routine inspection is of first importance.

In the fall of 1908 a very elaborate investigation was conducted upon the street railway service at Milwaukee. A full discussion of this investigation is given in another part of this report.

2. INSPECTIONS PERTAINING TO SIGNALING AND INTERLOCKING PRACTICE.

During the past year attention has been given to the further development of a consistent basis for the control of interlocking and block signaling practice on Wisconsin railroads. The collection of complete descriptive records of existing signaling installations in the state was regarded as an essential preliminary both to the adoption by the Commission of final rules to govern future installations, and to the intelligent revision of the valuation of the steam road physical properties now in progress for the benefit of the two commissions. In connection with these studies arrangements have been perfected whereby the signaling expert, rendering service for the special investigating board on railway safety appliances on behalf of and reporting to the interstate commerce commission, also serves as a member of the Wisconsin engineering staff, with headquarters at Madison. The plans now on foot have in view the early formulation of a set of rules which shall be consistent both with prevailing conditions on Wisconsin roads and with the latest developments in the signaling art. In line with this general policy and with the spirit of the forthcoming rules of signaling practice, the Commission has recently taken steps, based upon negotiations by its experts, whereby a crossing situation of unusual complexity at the head of the lakes has been satisfactorily adjusted, in spite of inconsistencies in the signaling practice of the several roads involved.

3. INVESTIGATIONS RELATING TO HIGHWAY CROSSING PROTECTION.

Under instructions from the Commission investigations have been made by members of the engineering staff with reference to the local conditions at highway crossings in a number of cases, and reports submitted with reference to extent of danger and the best means of relieving the same. In several instances negotiations of an informal character have served to establish a more amicable relationship between local authorities and responsible railroad officials. With the better understanding between the disputing parties, voluntary mutual concessions have usually resulted. Where safety measures have been ordered installed, it has been the practice of the Commission to base its action, in part, upon recommendations made by a member of the staff detailed to make field examinations, it being the established practice of the Commission to consider each such case with respect to the local conditions. Plans have been made to gather for the information of the Commission a comprehensive record of highway crossings at grade, with a view of formulating a basis for consistent action throughout the state as instances arise necessitating decisive action with respect to safety measures.

4. INVESTIGATION OF RAILWAY ACCIDENTS.

There have fortunately been but few cases of serious railway accidents within the state during the past year. Following its established practice, the Commission has caused to be made careful observation of the causes leading to these accidents, not only for the purpose of fixing the responsibility in the cases under investigation, but particularly with a view of pointing out means whereby similar accidents may subsequently be avoided. Such investigations are made only by those members of the staff who are qualified through special experience to undertake the same. Almost without exception railway officials, when called upon, have shown a disposition to co-operate freely with the Commission's representatives in arriving at the truth as to the cause of accidents.

2. VALUATION WORK.

The valuation work covering the physical properties of the public service corporations of the state during the past year has followed substantially the general lines described in the annual report for 1908. The valuations made by the engineering staff cover only the items included in the inventory of the existing physical property, the intangible elements of value being treated by the two commissions to which the reports prepared by the staff are submitted as information. Furthermore, the staff valuations submitted to the Railroad Commission are designated "tentative reports" in the sense that they are progress reports, subject to such revisions as the engineering staff may be disposed to make to the same in advance of a final decision by the Commission in the light of all available information gathered from the record of formal hearings or from any other source. These tentative physical valuations by the staff fall under the following general heads:

1. VALUATION OF PUBLIC UTILITIES PROPERTIES.

- a. Water works properties.
- b. Gas properties.
- c. Electric properties.
- d. Telephone properties.
- e. Heating properties.

In numerous instances the utilities properties involve local combinations of at least two of the five kinds covered by the law. In four cities of the state the physical property of the three utilities plants (water, gas and electricity), owned and operated under a single management, have been valued by the engineering staff. In a number of cases, where electric light plants are operated in association with electric railway properties, the valuation of the physical property is made in connection with the annual re-valuation reports to the tax commission, mentioned below, under the terms of the Street Railway Ad Valorem Assessment Law of 1905.

2. VALUATION OF RAILWAY PROPERTIES.

- a. Steam railroads.
- b. Electric railways.

All valuations of railway properties are made jointly for the purposes of the Tax and Railroad Commissions. These valuations are as of the inventory date June 30, being in the nature of an annual re-valuation. These valuations are kept up to date by a system of reports of additions and deductions. The data for these changes are gathered by members of the engineering staff in the case of all electric railways and for the smaller steam lines. In the case of the larger steam roads, however, the reports of additions and deductions are prepared and formally submitted by the respective companies, subject to review by the engineering staff.

3. VALUATIONS FOR OTHER PURPOSES.

Physical valuations are also made by the engineering staff for other purposes than those enumerated above. Among these are valuations for the information of the Railroad Commission in advance of action upon applications or permission to issue stock or bonds. Such valuations are also made with a view to facilitate the sale and reorganization of utility properties in cases where the public interest may be promoted by such action.

SUMMARY OF VALUATION WORK.

As will be noted in the tabulated summary (table XIV), the total physical property valued by the engineering staff during the year June 30, 1908, to June 30, 1909, amounted to over three hundred millions of dollars. This total includes the steam roads and electric railways with their associated electric lighting properties, which valuations are carried forward in the nature of annual re-valuations, as explained heretofore.

During the year 1909 thirty-eight public utilities properties were valued upon order of the Commission, the physical value amounting to over seven million dollars. In this group there were 13 electric light plants, besides the 14 electric lighting

properties associated with electric railways, 10 telephone, 8 water, 5 gas and 2 heating properties, making 52 utilities in all, if the associated electric lighting properties are included. With these included, the total valuation is approximately fifteen million dollars.

TABLE XIV.
SUMMARY OF VALUATION WORK.
Steam Roads.

Year.	Number of roads.	Value new.	Value existing.
1903.....	54	\$25,761,519	\$169,758,519
1904.....	65	212,916,450	170,743,205
1905.....	52	220,119,219	177,105,067
1906.....	52	227,778,100	181,575,690
1907.....	52	244,150,450	196,008,387
1908.....	53	271,063,500	215,027,646

Valuations not yet completed for 1909.

Street Railways and Associated Electric Light Plants.

STREET RAILWAYS.				ELECTRIC LIGHT PLANTS.		
YEAR.	Number of railways.	Value.		Number of plants.	Value.	
		New.	Existing.		New.	Existing.
1907.....	24	\$20,443,295	\$15,829,710	14	\$6,014,860	\$5,004,750
1908.....	25	23,003,484	18,223,031	14	7,229,141	6,034,299
1909.....	27	24,612,404	19,591,444	14	7,740,567	6,570,677

Public Utilities.

Utility.	Valuations made from June 30, 1907, to June 30, 1908.			Valuations made from June 30, 1908, to June 30, 1909.		
	Number of plants	Value new	Existing.	Number of plants	Value new	Existing.
Electric light plants. (Not associated with street railways)	6	\$306,956	\$223,097	13	\$2,211,804	\$1,829,555
Gas.....	1	396,771	333,172	5	1,949,812	1,768,934
Water.....	4	531,175	491,462	8	2,244,553	2,072,293
Telephone.....	2	34,800	28,429	10	518,441	375,599
Heating.....				2	99,787	84,851
Total.....	13	\$1,269,762	\$1,076,160	38	\$7,024,397	\$6,131,221

Summary of Valuations and Re-valuations Made During 1909.

	Value new.	Existing.
Railroads.....	\$271,063,500	\$215,027,646
Street railroads.....	24,812,404	19,591,444
Associated electric plants.....	7,740,567	6,570,677
Public utilities plants.....	7,024,397	6,131,221
Total.....	\$310,440,868	\$247,320,988

Comparison of Water Works Valuations. The diagram shown on page 116, fig. 15, gives a comparison of certain features of the physical property of a few Wisconsin water works plants. These plants are all privately owned and are located in the cities as indicated. These cities have the following population according to the 1905 census:

Antigo.....	6,663	Marinette.....	15,354
Appleton.....	17,000	Oconto.....	5,722
Ashland.....	14,000	Ripon.....	3,811
Manitowoc.....	12,733	Superior.....	36,551

As will be noted by the diagram, the cost of reproduction of the physical property per consumer differs quite widely in the different plants, as does also the cost per foot of mains. There are many reasons why this should be true.

For instance: In some of the cities the companies do not own any of the services, while in others they may own part or even all of this item; such matters as depth of trench, character of soil and rates of wages influence quite decidedly the cost of the distribution system; the amount of development of the water supply causes differences in the comparative cost of the plants; one company has \$90,000 invested in intakes and filters, or 20 per cent of the complete physical value of the property; the distribution of population, kind of equipment and liberty of design to prepare for future growth are other items which affect the cost of the systems; the average length of mains per consumer is an item of importance, and, as indicated in the diagram, shows a considerable variation in different plants

COMPARISON OF ENGINEER'S ESTIMATES
OF
COST OF REPRODUCTION OF PHYSICAL PROPERTY
OF
CERTAIN WISCONSIN WATER WORKS PLANTS

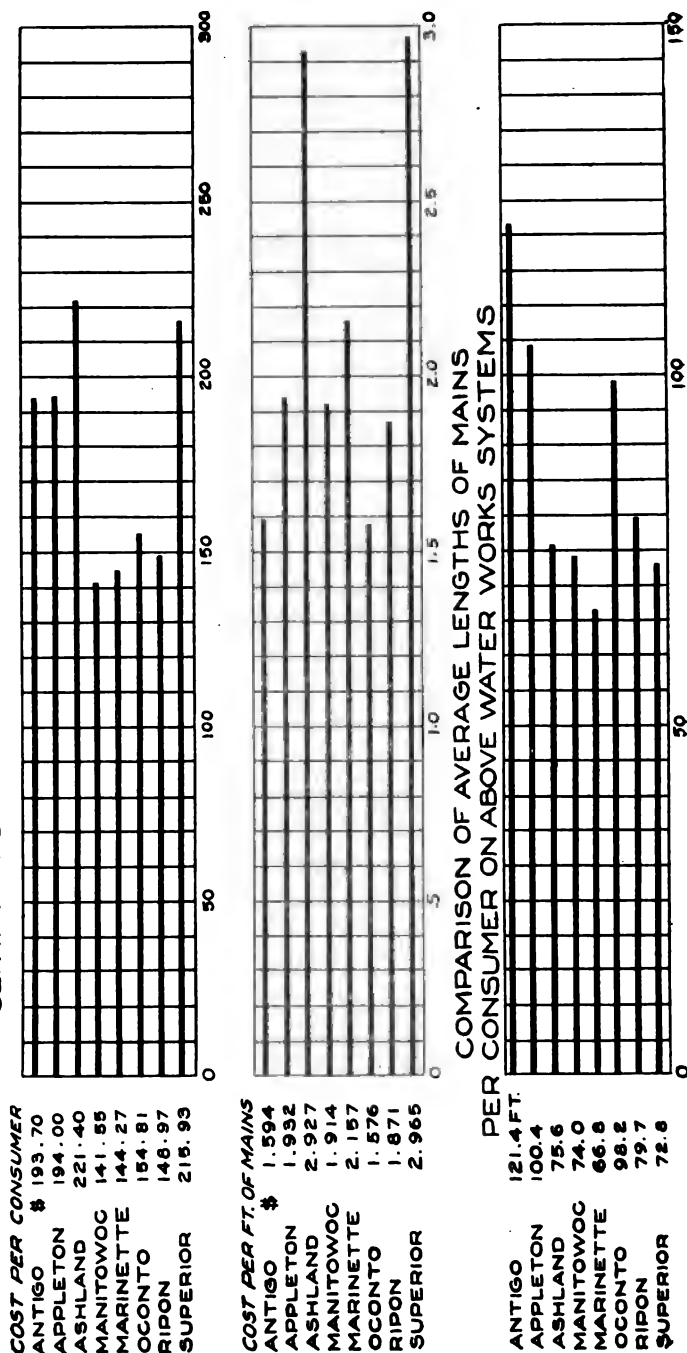


Figure 15.

3. MISCELLANEOUS MATTERS.

In addition to work outlined in the foregoing discussions the Railroad Commission finds frequent occasion to call upon its engineering staff to perform duties of a miscellaneous nature. As an illustration of such investigations it is deemed sufficient to present digests of special reports prepared by the engineering staff in relation to three investigations of importance, viz: (1) Report upon an investigation of the service rendered by the Milwaukee street railway system; (2) report upon investigation of the damage caused by the sleet storm of January 27-29, 1909; (3) report upon inspection of Wells street viaduct at Milwaukee.

1. THE INVESTIGATION OF THE STREET RAILWAY SERVICE AT MILWAUKEE.

The city of Milwaukee, for a considerable time past, has made complaint concerning the service provided by The Milwaukee Electric Railway and Light Company in the city of Milwaukee. In the formal hearings before the Commission, evidence of a somewhat conflicting nature was submitted touching certain phases of the problem. This evidence was of too indefinite a character to serve the Commission's purpose in reaching an intelligent decision upon certain matters of a very technical nature. The Commission, therefore, found it necessary to call upon its engineering staff to undertake an independent field investigation covering the service rendered by the street railway company at Milwaukee.

The field work was begun in October, 1908, and from this date to March, 1909, from two to five men were kept constantly in the field making observations upon service conditions. A final report covering the investigation was made in June, 1909. This report was directed to three chief phases of the problem, viz., (1) the extent of service given by the company, (2) the service required by the traveling public, (3) the necessary re-routings of the various lines in order to avoid present conditions of congestion in the down-town district so as to obtain better accommodations for certain classes of traffic. The investigation was made in the most thorough manner and required a time of service equivalent to that of five men for practically four and one-half months.

Upon completion of the work in June, 1909, the following suggestions were made to the company for the improvement of their service:

(1) The adoption of re-routing schemes which were submitted in detail in the report.

(2) Providing a sufficient number of cars to take care of the traffic on the various lines which were overcrowded at periods shown in the report.

(3) Establishing definite stopping places at street intersections suitable for all conditions of travel.

(4) Making service stops on both sides of important transfer-points.

(5) Soliciting the co-operation of the public through the medium of proper signs posted in the car.

(6) Exacting greater courtesy on the part of train men.

(7) Endeavoring to train the public to move on and off cars in a more systematic manner.

(8) Better supervision of cars at the various street railway intersections.

(9) Requiring the trainmen to be more alert in saving time at intersections and to act more promptly upon the supervisor's orders.

(10) Insisting that trainmen do not shirk by running their car so that the one ahead or the one behind will receive the passengers.

(11) Using more care in maintaining proper headway or spacing between cars.

It was also suggested that the public could co-operate with the company in improving the service as follows:

(1) By readily complying with the request of conductors; for example, stepping forward promptly when requested, etc.

(2) By not unnecessarily crowding the vestibules and aisles of the cars.

(3) By exercising more promptness in leaving and boarding cars.

(4) By general co-operation in other details.

Proposals for the future were also made which involved new track upon various streets. The re-routing scheme also involved considerable new track as well as changes in the routing of some of the car lines in the down-town district to avoid congestion at the intersection at Third street and Grand avenue. This re-routing also contemplated tracks across the Sixth street, Sixteenth street, and the Twenty-seventh street viaducts.

The final report consisted of approximately fifty pages, and there were submitted in supplementary detail about three hun-

dred pages of field data, diagrams, schemes for re-routing, car demand curves, investigations as made in other cities, studies of transfer data, movement of passengers, etc., etc.

As already stated, the investigations made in the field were begun in October, 1908, and a study was first made of the traffic as a whole. After a few observations had been taken, it was noted that the times of greatest travel were 6:00 to 9:00 a. m., 11:00 a. m. to 2:00 p. m., 5:00 to 8:00 p. m., and from 10:00 to 11:00 p. m. These intervals were designated periods one, two, three, and four. The observations were then confined mainly to the above periods of traffic, it being assumed that any scheme which would handle the periods of maximum travel would prove entirely adequate at any other period of the day. It was soon found that the travel during period four was not of such extent but that it could be easily handled by the routing system then in use, or any other which might be put in force. It was therefore omitted from the further investigations.

The fourteen main lines of the street railway system were then investigated in detail under each of the above periods. These main lines were:

1. Wells St.—Farwell Ave.
- 2, 3. National Ave. lines.
4. Third St.—Eighth Ave.
5. Third St.—Burnham St.
6. Oakland Ave.—Delaware Ave.
7. Holton St.—Mitchell St.
8. Eighth St.—Muskego Ave.
9. Clybourn St.—Wisconsin St.
10. 12th St.—Wisconsin St.
11. State St.—Wisconsin St.
12. Vliet St.—First Ave.
13. Vliet St.—Howell Ave.
14. North Ave.

Inspectors collected data as to the number of passengers riding, the number of cars, the time of arrival of cars, and such similar information as would be of value in dealing with the traffic conditions. For a number of days the traffic on one line would be observed in order to find the average number of people riding upon the line, the amount of overcrowding, if any, the destination of passengers, and other matter of similar nature which would make the inspectors entirely familiar with the conditions.

From a total of 9,000 cars observed, it was noted that quite a

number of the people riding preferred to stand even when seats were available, and this tendency seemed to follow a fixed law. In fact, observations showed that in 1,499 cars an average of 2 people stood by preference when only 10 to 14 people were on the car. In 1,483 cars observed, 3 people stood when there were only 15 to 19 passengers. In 1,411 cars observed, 4 people stood out of 20 to 24 riding. Five were observed to stand in 1,137 cases where there were from 25 to 29 people on the car. Six stood in 867 cases when the car contained 30 to 34 people. An average of 7 remained standing in 703 cars observed which contained from 30 to 39 people, and finally in 392 cases, in which there were from 40 to 42 passengers on the car, 8 of these stood by preference. Therefore, for a car having a seating capacity of 42 people (the size of the street car in general use in Milwaukee) a "comfortable load" was taken as 50 passengers, on the assumption that if 8 people preferred to stand, even if seats were provided for them, it was therefore unnecessary to provide seats for these 8 people. A car which afforded seats for 42 people could then be called upon to carry a load of 50 people "comfortably" under these conditions. A number of reasons might be suggested as explaining this preference of a number of passengers to stand rather than to sit down in available seats. The passengers may wish to stand on the rear platform and smoke, they may prefer to stand on the front platform for observation, or they may have been sitting down all day and prefer to stand for that reason, or, having only a short distance to ride, they may not care to go to even the slight trouble of searching for one of a number of available seats. In fact, there is a wide variety of reasons why a number of the passengers should prefer to stand rather than avail themselves of seats, and this tendency, as shown above, seems to obey a general law which is graphically illustrated in the accompanying diagram (figure 16').

Having determined a "comfortable load unit" for the car, the next question to determine was the number of cars required for the service. This was solved by observing the number of people riding during the maximum periods of travel upon each of the fourteen lines above mentioned. The average number of people on the cars for these periods was plotted, and where these averages exceeded 50 people, it denoted that the cars were more than "comfortably" filled. From these determinations, the extent and duration of the overcrowding readily became known, and the number of extra cars needed was readily determined.

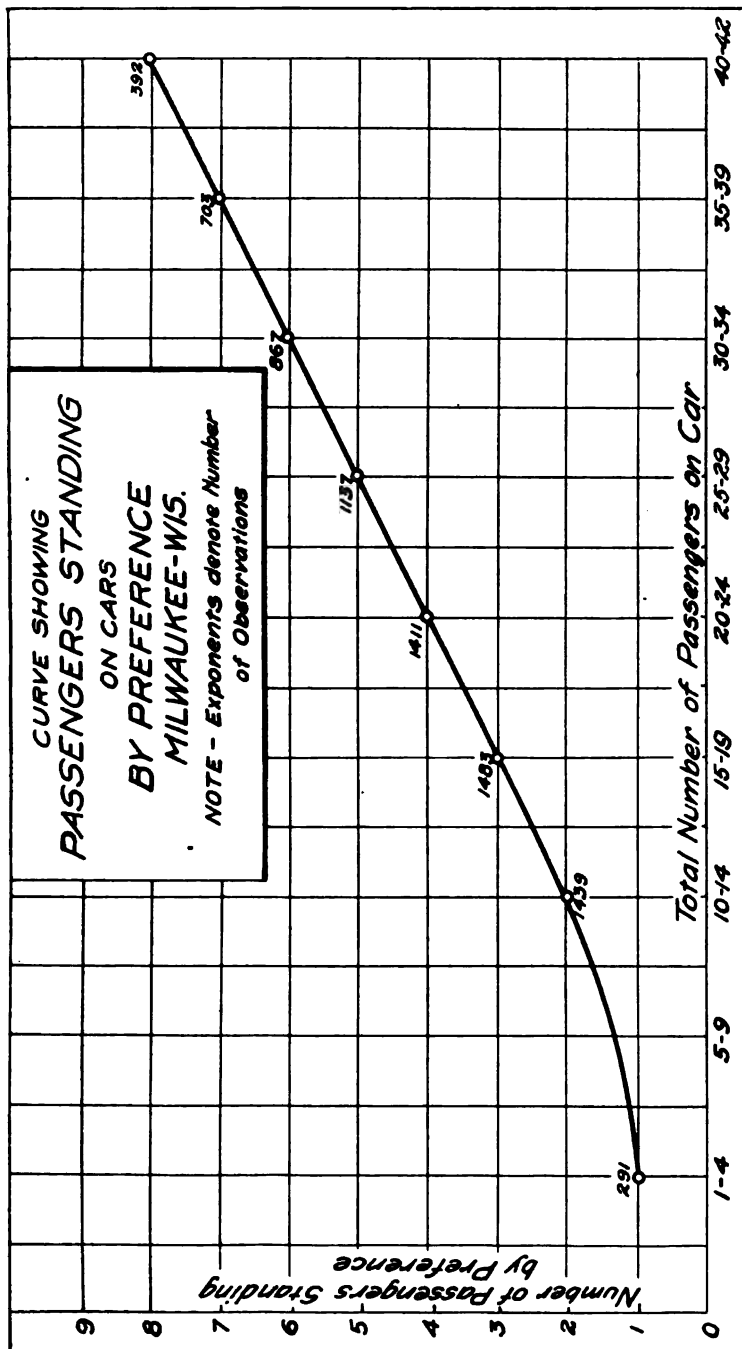


Figure 16.

It was discovered that a considerable amount of overcrowding was due to the distorted headway or time-spacing between cars. If the line were operated upon a five minute headway, the cars were each supposed to be spaced that time interval apart, or, in other words, if one car passed a certain point on this line, five minutes were supposed to elapse before another car would pass the same point. This headway was often considerably distorted, owing to the fact that various running speeds were observed; people in boarding or leaving would detain a car longer than was necessary; a drawbridge might be open, or the motorman himself might be careless in controlling the speed of his car so as to maintain the proper headway. The result of this was that two cars might follow each other just a square or so apart, while from eight to ten minutes might elapse before another car came along. The first and third cars, in this event, might become considerably overloaded.

The diagram shown herewith (figure 17) illustrates the method pursued in ascertaining the demand for cars. Inspectors observed the number of passengers at different transfer points along the route, as noted on the diagram, and the curves were then plotted as shown. The periods of greatest travel, as stated, were noted to be from 6:00 to 9:00 a. m., from 11:00 a. m. to 2:00 p. m. and from 5:00 to 8:00 p. m. These periods were then each subdivided into a maximum sub-period, or period of greatest travel, and a minimum sub-period, or period of least travel. An average of travel for the entire period was also computed. The vertical line shown on the diagram marks the comfortable load of 50 passengers. The jagged line shown indicates the number of passengers at the various points noted on the margin to the left. Where this line is shown dotted it indicates cars coming into the city, and where solid, indicates cars leaving the business center. Where these lines pass on the right side of the vertical "comfortable load" line it indicates that the car has become crowded. By following the first dotted curve on the left, for instance, it may be noted that the average car starts at the end of the line at Keefe and Green Bay avenues, and by the time it reaches Third and Hadley streets (a mile run), it has 35 passengers on board. By the time it reaches Third street and North ave. (approximately another mile), there are 50 people on the car and about 10 more get on at this point, making 60 people on the car, or ten passengers in excess of the

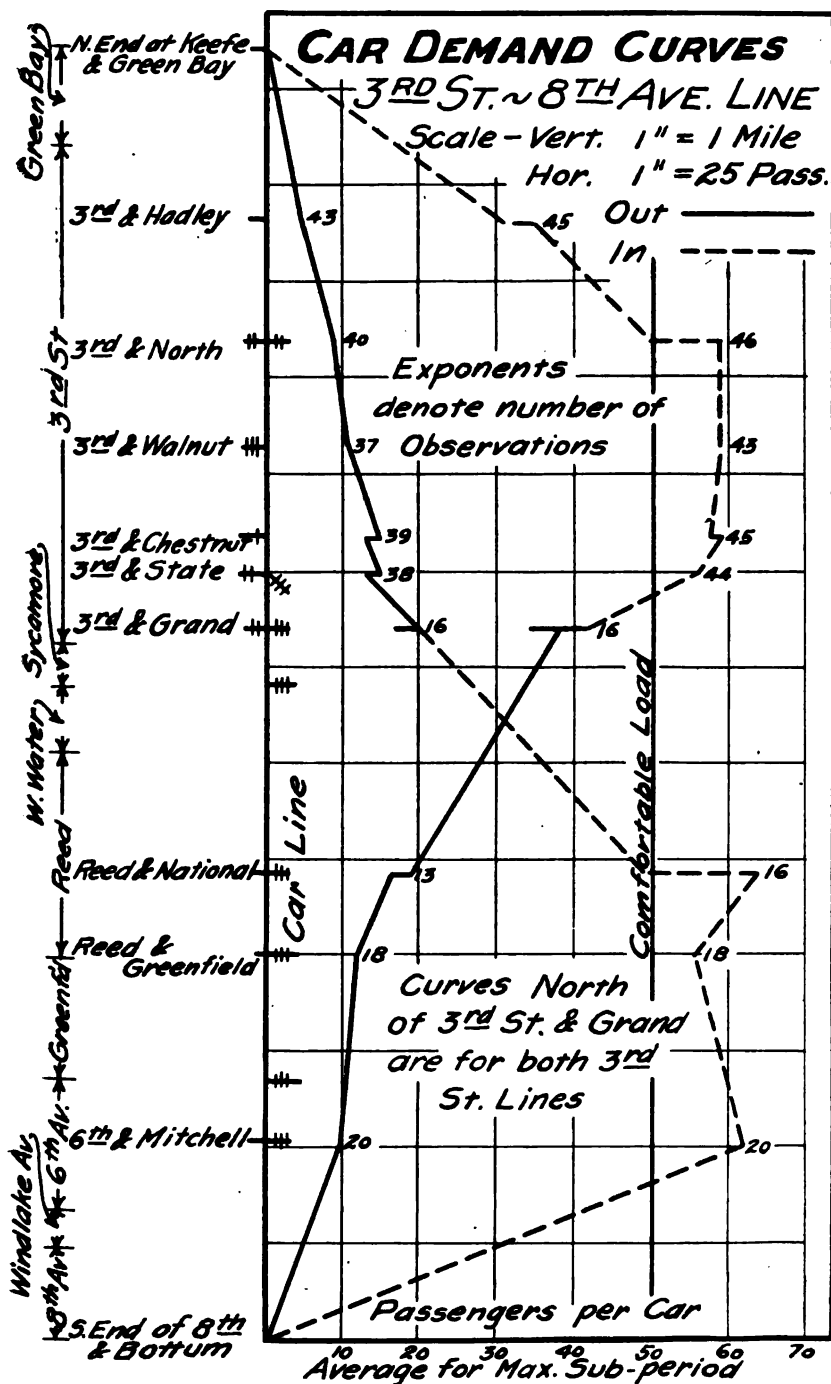


Figure 17.

"comfortable load." Very few people get on or off until Third and State streets are reached. Between this point and Third street and Grand avenue (the business center here taken) the number of passengers decreases from about 55 to 36. As the car proceeds towards the outskirts again, the people gradually get off until it arrives at the end of the line at Eighth and Bottom street without passengers. It then starts on its return journey, retracing its former route in reverse direction.

These diagrams were computed for each car line and they indicate at a glance at just what periods the cars are overcrowded, and the amount and duration of this overcrowding. The destination of the passengers is also shown. By compiling all these data it was found just where, when and why additional cars were necessary on certain of the company's lines.

After each line had been studied in considerable detail in the effort to ascertain just what the requirements of the traffic were as regarded the proper number and headway of cars, the matter of the destination of passengers was then considered. The entire territory embraced by the various lines was divided into different districts. A study was then made of the character of the traffic, the districts served, etc. In an effort to ascertain the destination of the average passenger to further aid in this consideration, a complete set of transfers for an entire day was obtained, and by going over these in connection with the "car demand curves," the origin and the destination of the average passenger on each line were determined. This was necessary in order to ascertain the re-routing necessary to thus serve the demands of the public. As an example of some of the data which resulted from these latter observations, it was found that a very considerable percentage of the morning and evening traffic in the western and northwestern part of the city of Milwaukee had a final destination in the southwestern part of the city, on the other side of the Menomonee valley. It was necessary for these passengers to travel through the down-town congested district, across the Menomonee valley at West Water street, and then proceed westward out along the National avenue or some similar line. This necessitated a couple of miles unnecessary travel with the consequent loss of time, which could have been saved if the traffic were routed across the valley direct at some more western point.

A large number of the car lines considered passed the im-

portant intersection at Third street and Grand avenue. This point is the most congested part of the city, and with the teaming, pedestrian traffic, likelihood of drawbridges being open, etc., it forms a point where cars were very likely to be delayed a considerable period. To avoid this difficulty, it was proposed to re-route several of the lines in the down-town district so as to make it unnecessary to cross this intersection but yet would bring the cars to within a short distance of this point, and thereby relieve the congestion.

Another point covered in the investigation was the movement of passengers in alighting from and boarding cars. It was noted that passengers in Milwaukee were slow in alighting from and boarding cars as compared with the average passenger in other cities. From observations made in St. Louis, St. Paul, Minneapolis, Duluth and Indianapolis, as well as Milwaukee, it was determined that during the evening peak in the down-town districts of these cities, it required on an average of $1\frac{1}{2}$ seconds per passenger in Milwaukee to board a car when 10 passengers were getting on. This contrasted with 1.37 seconds in Duluth and St. Louis (pay-as-you-enter), 1.25 seconds in Minneapolis, 1.20 seconds in St. Louis and St. Paul, and 1.02 seconds in Indianapolis. When five people boarded a car, the average in Milwaukee was also longer than that of any other city. At Indianapolis five people would board a car in an average of 1.25 seconds per passenger, while at Milwaukee 2.12 seconds were required. And even when fifteen passengers were boarding a car, there was considerable difference in the time required by the average passenger between Milwaukee and the other cities investigated. As a matter of fact, the best time made at Milwaukee was approximately 1.20 seconds per passenger, no matter how large the crowd, while the other cities attained an average of approximately 0.8 seconds per passenger when from 15 to 20 people or more boarded the car. In a general way, this same feature was noted in the movement of passengers in leaving cars.

The diagram, figure 18, illustrates graphically the promptness of passengers in boarding cars at the various cities shown.

At the first glance it would appear that this slowness was due entirely to the passengers themselves, but upon investigation it was ascertained that the company was partly to blame, due to their having no definite established stopping places for their cars. For instance, a car might stop exactly on the other side of

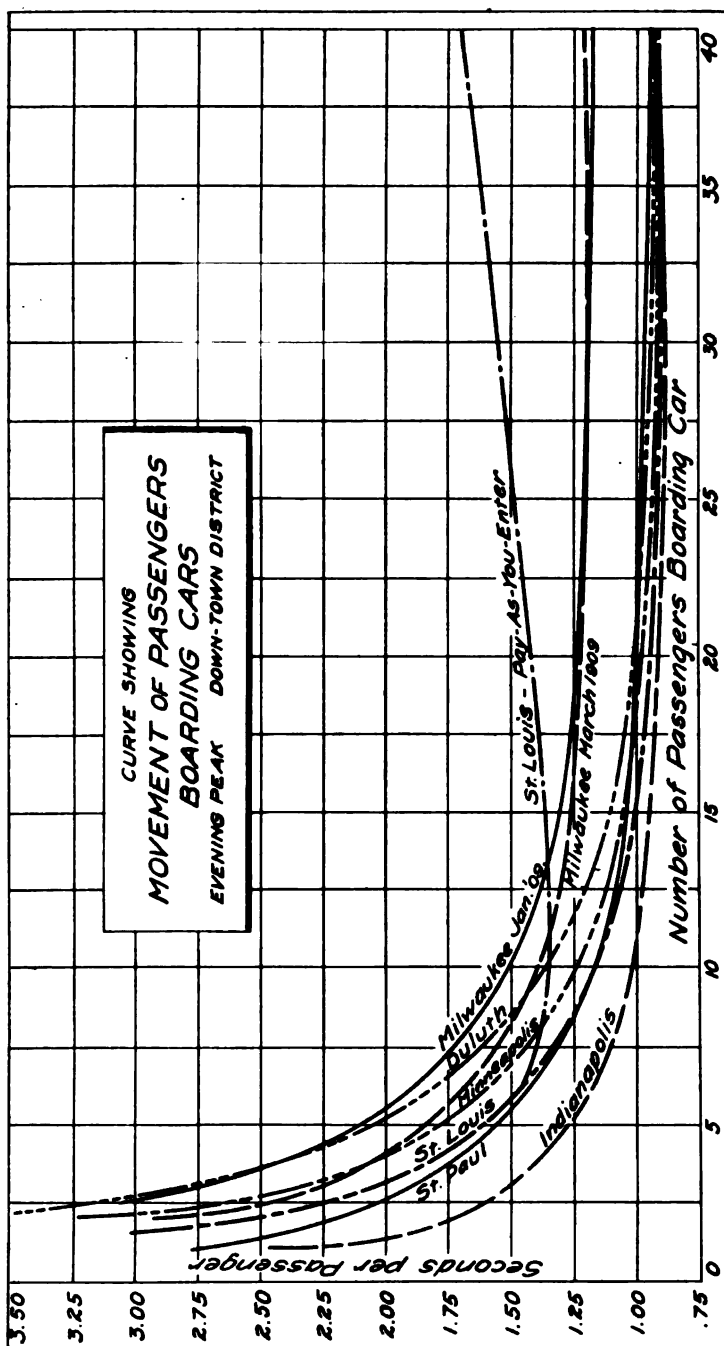


Figure 18.

the crossing, while the car following might stop a car length or so past this point. The people would generally congregate at a certain place, expecting to board the car there, and when the car proceeded 30 or 40 feet past this point, it was necessary for them to walk or run to it. This caused a delay and thus required considerably more time in boarding the cars than would otherwise be the case. There were a few other minor points noted by which the movement of the passengers could be facilitated by action of the company, as well as by more co-operation on the part of the people themselves.

After the investigation had been completed, all these points were taken up in detail in order to reach the final conclusions and recommendations. A copy of the very detailed report, embracing all features of the investigation, was then referred to The Milwaukee Electric Railway and Light Company and another copy submitted to the city attorney of Milwaukee, with an explanatory statement as follows:

"We are forwarding for your information copies of a 'Report of an Inspection of the City Street Railway Service of The Milwaukee Electric Railway and Light Company,' the same being a progress report submitted to the Railroad Commission of Wisconsin by its engineering staff. This report is based upon an independent field investigation and is directed to three chief phases of the problem, viz: (1) The extent of service given by the company; (2) the service required by the traveling public; and (3) the necessary re-routings of the various lines in order to avoid the present condition of congestion in the down-town district and obtain better accommodations for certain classes of traffic.

"In the formal hearings before the Commission evidence of a somewhat conflicting nature was submitted touching certain phases of the problem, and the evidence was of too indefinite a character to serve the Commission's purposes in reaching an intelligent decision upon certain matters of a very technical nature.

"The Commission therefore found it necessary to call upon its engineering staff to undertake the independent field observations which resulted in the present report. These studies involved some exceedingly complex and intangible elements and the difficulties of the work performed by the staff were greatly increased by the secrecy preserved throughout the investigation, under the belief that an open investigation might in some measure affect the normal conditions.

"The report presents a number of technical matters which have not heretofore been treated in such investigations. Among these points, particular mention may be made of the process by which the staff arrived at the number of passengers 'standing

by preference' (based upon observations of nearly 9,000 cars), whereby the normal 'comfortable load' was found for use in interpreting the 'car demand curves.'

"Another interesting and important point brought out by the investigation relates to the promptness or alacrity of passengers in boarding and leaving cars. This latter feature was deemed of such importance that corresponding observations were made in a number of other cities, including Minneapolis, St. Paul, Duluth, St. Louis, and Indianapolis.

"Reference should here be made to the service rendered in this investigation by the members of the engineering staff, including Professor W. D. Pence, the Commission's engineer, Mr. R. W. Harris, field electrical inspector, assisted by other members of the staff, and Mr. George Weston, consulting engineer of Chicago, who made valuable suggestions at the beginning of the investigation. The active field work was started in October, 1908, and completed in January, 1909. The total time required in field and office was 560 working days, which is equivalent to a force of five men working constantly for a period of four and a half months.

"In view of the great public interest in the results of this investigation, as thus far reported upon, the Commission has concluded to forward copies of the informal report, without comment or suggestion, in the hope that some light may thereby be thrown upon matters at present understood to be under negotiation between the city authorities and the company officials.

"Any suggestions or criticisms which the interested parties may be disposed to submit will be of assistance to the Commission in its further consideration of this important matter."

Since this report was submitted to the interested parties in July, 1909, a few changes have been made in Milwaukee in the line of recommendations given. For instance, in the down-town district definite stopping places have been marked. The city has also granted the railway company franchises on certain streets to better facilitate their car routing. One of the most important of these concessions is an arrangement whereby the street railway company will be permitted to operate across the Sixteenth street viaduct, which will obviate the necessity of transferring people living in the western and northwestern parts of Milwaukee down through the down-town business district in order that they may reach their desired destination in the southwestern part of the city. This will save considerable time by affording a direct route through the western part of Milwaukee. Another recommendation was to the effect that the line across the northern part of Milwaukee, north of the present North avenue line, be established. The street railway company an-

ticipated this recommendation to some extent, and actually had in operation such a line before the final report was submitted. The Commission is informed that one hundred additional cars will be purchased during the coming year to further meet the demands of the traveling public. There is also a greater effort made to seek the co-operation of the public in order to better facilitate traffic.

While the report has quite largely brought about the above results, there is small doubt but that this investigation, together with the physical valuation made of the property by the staff, will serve as a basis in reaching a conclusion as to the final disposition of the present controversy between the city of Milwaukee and The Milwaukee Electric Railway and Light Company and should eventually give greatly improved street car service to that city.

2. INVESTIGATION AS TO THE EXTENT OF DAMAGE TO WISCONSIN TELEPHONE PROPERTIES CAUSED BY THE SLEET AND SNOW-STORM OF JANUARY 27-29, 1909.

On Jan. 27, 28, and 29, a very severe sleet and snow storm occurred in the state of Wisconsin, causing heavy losses to many telephone companies. The snow storm was so severe in the immediate vicinity of Madison that the Commission at once began gathering all available data concerning the character and amount of damage sustained by the various telephone companies in the state. Over five hundred blank forms were sent out, one to each telephone company, a short time after the storm had occurred. These blanks requested information as to the number of interruptions to service caused by the storm and the duration of such interruptions for both city and rural subscribers. The extent of damage was also requested, covering the number of poles broken, the length of lines "down", and the cost of repairs, including material and labor. An estimate was also asked concerning the probable revenue losses on toll or long-distance business, as well as allowance or refund made to regular subscribers on account of interruptions. Approximately 335 companies answered this inquiry within a few weeks after same was sent out. These 335 companies consisted entirely of independent exchanges. The Wisconsin Telephone Company, comprising the Bell exchanges in the state, handed in an approxi-

mate report covering their various properties. As soon as all repairs were made they submitted a very detailed report on the storm damage. Of the 335 reports submitted, over 44 showed damages exceeding \$50. The total damage reported by the independent exchanges was in the neighborhood of \$12,000, while the Wisconsin Telephone Company reported \$50,000 damages to their local and toll lines. The storm interrupted the service in many cases for more than a week, and in some cases the lines were almost totally wrecked. As the reports were received from the various companies, the amount of damage was plotted upon a map of the state at the location of the exchange reporting. This map showed that the severity of the storm was confined almost entirely to the southern quarter of the state. The northern limits were Gilmanton (which is a short distance north of La Crosse) Portage, Watertown and Mequon (which is a short distance north of Milwaukee) and the storm area extended southward into Illinois and westward into Iowa and Minnesota.

In the initial stages of the storm a heavy mist prevailed over the southern part of Wisconsin. The wind was from the south-east, but shifted to the northeast during the night of Jan. 28, and the mist began to form sleet. An extremely heavy coating collected on almost all telephone lines in the above mentioned region, in some cases attaining a thickness of two and one-half inches. This caused an additional weight upon the telephone wires of as much as two pounds per foot in certain sections. The heaviest sleet section extended from Watertown to Madison. Immediately after the formation of this sleet, a violent wind storm arose which wrecked a great majority of the lines that had withstood the weight of the ice-covered wires. Practically all lines running north and south in this heavy sleet section were badly damaged as they received the full effect of the wind. Lines running east and west in most cases escaped with but slight damage. The exchanges most severely affected were:

Madison, approximately	\$5,000
Lake Mills	1,015
Mt. Vernon	1,000
Janesville	775
Stoughton	760
Waterloo	758
Watertown	750
Prairie du Sac	706
Jefferson	690
Gilmanton	676
Hillsboro	530

The toll lines most seriously affected were:

Watertown to Jefferson	\$4,857
Watertown to Beaver Dam	922
Madison to Milwaukee	2,840
Madison to Janesville	1,702
Madison to Stevens Point	792
Madison to La Crosse	677
Madison to Tomah	627
Richmond to Eagle	2,315

The total damage caused by this storm to telephone companies in the state would range approximately from \$60,000 to \$75,000. In some instances the telephone lines were completely wrecked and had to be rebuilt entirely. The following illustrations show the sleet coating upon the Wisconsin Telephone Company's lines at Madison. (See pages 132 and 133.)

The object of the investigation of the damage caused by the sleet and snow storm of Jan. 27–29, 1909, was to obtain some data as to the element of damage due to these storms, it being recognized that they are one of the hazards of the telephone business involving the question of depreciation and replacements. To obtain additional data along this and related lines, an investigation was made of the records at the Madison weather bureau. It was found that there have been twenty-six storms since 1880 during the months of January, February, March, November and December, in which the precipitation was greater than one inch during twenty-four hours. An inch precipitation in the form of snow is approximately equal to a depth of 10 inches.

From the available data it seems that during the period since 1880 there have been at least five or six storms where sleet formed rapidly enough to cause great damage. During the earlier years of this period, however, there were comparatively few telephone lines to be affected.

The annual snowfall in the three natural divisions of the state is:

Northern, 53 inches.

Central, 36 inches.

Southern, 40 inches.

The snowfall in the central portion of the state is lighter because this region is removed somewhat from the path of the Lake Superior storms which affect the northern part of the state, and is also out of the line of the storms which come up the Mississippi valley and move toward the lakes.



Sleet formation on telephone wires, Madison exchange, Wisconsin Telephone Co.

This is a graphic illustration of the large amount of ice which formed on the wires. The wreck demonstrated the error of the use of high pole lines with a large number of cross arms and open wires.



Sleet formation on telephone wires, Madison exchange, Wisconsin Telephone Co.

The above cut illustrates the damage done to the same exchange, showing the total wreck of the pole lines. Sleet over two inches thick, weighing two pounds per foot.

As the average temperature of the southern part of the state is somewhat higher than farther north, it seems that sleet is more readily formed here and for this reason the storms in this part of the state cause more damage than the northern storms. Sleet storms in the most northerly limits of the state have usually occurred chiefly along the immediate shore line of Lake Superior during the spring months, when the temperature and other conditions approximate those which accompany the severe mid-winter sleet storms of southern Wisconsin. The government weather report states that, on an average, three tornadoes occur annually in Wisconsin.

The great damage caused by the January storm was due to the fact that immediately after the formation of the sleet a very high wind arose, which blew down the telephone lines which had become greatly weakened by the enormous sleet load upon them.

The Wisconsin Telephone Company has submitted the following statement concerning the amount of damage to its own properties caused by storms:

"It is not unusual for sleet and wet snow to damage telephone wires within limited areas in eastern and southern Wisconsin, but the storm of January, 1909, was more general and caused greater damage than any storm since the Wisconsin Telephone Company has been in operation. The notable sleet storms of record occurred in the following named years:

March, 1901—Along the eastern part of state from Green Bay on the north to the south state line. Expense of making repairs	\$12,368
Dec., 1902—In the vicinity of Madison and in and around Lake Geneva. Expense of making repairs.....	4,778
Dec., 1904, Jan., 1905, Feb., 1905, March, 1905—Central in and around Oshkosh, Appleton and Green Bay, with some damage at Ripon, Fond du Lac, and extending southwest to Madison. Expense of making temporary repairs not separated for the different storm dates, but totaled.....	29,710
Dec., 1908—A severe sleet storm occurred on the lake shore in a limited area embracing Port Washington, Sheboygan, and Manitowoc, causing damage to telephone property of the several companies operating in that section of approximately	20,000
March 8, 1908—A sleet storm of considerable severity occurred embracing quite a wide area from Milwaukee to Lone Rock east and west, and from Portage to Lake Geneva north and south. The approximate cost of restoring the plant to serviceable condition was.....	5,000

To the foregoing should be added:

Jan. 27-29, 1909—The most severe sleet storm in years occurred Jan. 27-29, and extended over an area from La Crosse to Milwaukee, embracing practically all of the south quarter of the state. The center of greatest damage was approximately in Dane and Jefferson counties. The total losses sustained by telephone companies was in excess of.....	60,000
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Similar data to that obtained for the January storm will be compiled from time to time as other storms occur, with a view of gathering information whereby an equitable allowance may be made for such emergencies under the provisions of the Public Utilities Law.

3. INSPECTION OF THE WELLS STREET VIADUCT.

Upon complaint of citizens of Milwaukee concerning the safety of the Wells street viaduct, the Commission determined to make a thorough investigation of the structure.

This viaduct, which is now used exclusively by the Milwaukee street railway company, was formerly used as a highway bridge, and also for the tracks of a steam road line, upon which very small engines were operated. It was subsequently rebuilt for the electric railway traffic, and is now subjected to interurban car loadings of 80,000 pounds. The total length is about 2,040 feet, and the extreme height is about 78 feet.

During the State Fair week at Milwaukee in 1908, when the viaduct was severely loaded, a test was secretly conducted by the staff. The results of this test were sent to the street railway company, and a subsequent test was made by the staff upon request from the company. During this test, one of the largest interurban cars owned by the company was operated over the viaduct at various speeds, up to 25 miles an hour. As a result of these tests the structure was overhauled and strengthened, and the time of crossing of cars was lengthened to two minutes, in order to reduce the element of danger to a minimum.

The instruments used in these tests were designed and perfected by the dean of the college of engineering, University of Wisconsin, under whose direction they have been extensively used in similar investigations throughout the country.

4. OTHER ENGINEERING MATTERS.

Reference should also be made to a class of engineering service called for under the terms of the Public Convenience and Necessity Law. Under this law provision is made for three distinct steps on the part of the railroad companies, both steam and electric, in connection with the establishment or construction of their physical property. These steps are:

- (1) The filing of maps and profiles of the line which must have the approval of the Commission in advance of beginning condemnation proceedings.

- (2) Filing specifications describing the character and quality of the physical structures. These must be approved in advance of beginning construction.

(3) Inspection of the completed line in advance of actual operation.

It is the function of the engineering staff to review these matters, with a view of insuring good railroad practice in all essential details.

The engineering staff is also called upon to make inspections with respect to the safety of operation of proposed side track conditions under provisions of the Two-mile Industry Track Law.

Other duties arise from time to time, but it is believed that the lines of service described in this report will serve to give a comprehensive idea of the character and scope of the work customarily done by the engineering department jointly serving the two state commissions.

APPENDIX.

RULES FOR GAS AND ELECTRIC SERVICE.

Rule 1. A meter may be considered as correct if, when passing gas at the rate of six cubic feet per hour per light capacity, it shows, in comparison with a standard gas prover, an error which is not greater than two per cent.

Rule 2. No gas company shall allow a gas meter to remain in service for a period longer than three years without checking it for accuracy and readjusting it if found to be inaccurate.

Rule 3. Each company shall keep a record of tests made on meters before installation and upon receiving them from the services.

Rule 4. Each gas company shall provide itself with equipment necessary for testing meters, such equipment to consist of a standard meter prover with suitable accessories.

Rule 5. Each gas company shall make a test of the accuracy of a meter upon request of a consumer, provided such consumer does not make a request for test more frequently than once in six months. A report giving the results of such tests shall be made to the consumer, and a complete record of such tests shall be kept on file in the office of the company.

Rule 6. Upon formal application of any consumer to the Railroad Commission a test shall be made upon the consumer's meter by an inspector employed by the Railroad Commission, such test to be made as soon as practicable after receipt of the application. For such test a fee of two dollars (\$2.00) shall be paid by the consumer making application for the test if the meter is found to be slow or correct within the allowable limits, and by the company owning the meter if the meter is found to be fast beyond the allowable limit.

Rule 7. Meter dials shall read directly in cubic feet of gas, and bills rendered periodically by the company shall designate the readings of the meter at the beginning and end of the time for which the bill is rendered, and give the dates at which the readings were taken.

Rule 8. The company furnishing gas which, within a one mile radius from the distribution center, gives a monthly average total heating value of not less than 600 B. T. U., with a minimum which shall never fall below 550 B. T. U., may be considered as giving adequate service as far as the heating value of the gas is concerned.

Rule 9. Each gas company, whose output exceeds twenty million cubic feet a year, shall equip itself with a standard calorimeter outfit, with which periodic tests upon the gas shall be made. A record of these tests shall be made and kept open for public inspection.

Rule 10. Gas pressure, as measured at meter inlets, shall never be less than $1\frac{1}{2}$ inches nor more than 6 inches of water pressure; and the daily variation of pressure at the inlet of any one meter on the system shall never be greater than 100 per cent of the minimum pressure.

Rule 11. Each company shall make frequent measurements of the pressure and pressure variations, and these shall be kept on record and open for public inspection.

Rule 12. In no case shall the gas contain more than thirty grains of total sulphur per 100 cubic feet, and not more than a trace of sulphur as sulphuretted hydrogen.

Rule 13. Each company shall keep a record of complaints which shall include the name and address of the consumer, the date, the nature of the complaint, and the remedy. A classified summary of these records shall be submitted to the Commission on or before the twenty-eighth day of each month for the preceding month.

Rule 14. No electric meter which registers upon "no-load" shall be placed in service or allowed to remain in service.

Rule 15. No electric meter shall be placed in service or allowed to remain in service which has an error of registration in excess of four per cent on light load, half load, or full load.

Rule 16. Each electric service meter shall be tested and adjusted for accuracy at the time of its installation.

Rule 17. Each electric service meter shall be tested at least once each year; the test to be made by comparing the meter while connected in its place of service with suitable standards, on light load, half load, and full load rate of operation.

Rule 18. A complete record shall be kept of all tests made on electric meters.

Rule 19. Each company supplying electrical energy shall provide itself with suitable equipment for the testing of meters, and shall employ such methods as are approved by the Railroad Commission.

Rule 20. Each company supplying electrical energy shall make a test of the accuracy of a meter upon request of a consumer, provided such consumer does not make request for tests more frequently than once in six months. A report giving the results of such tests shall be made to the consumer, and a complete record of the same shall be kept on file in the office of the company.

Rule 21. Upon formal application of any consumer to the Railroad Commission, a test shall be made upon the consumer's meter by an inspector employed by the Railroad Commission, such test to be made as soon as practicable after the receipt of the application. For such test a fee of two dollars (\$2.00) shall be paid by the consumer making application for the test if the meter is found to be slow or correct within the allowable limits, and by the company owning the meter if the meter is found to be fast beyond the allowable limit.

Rule 22. Each company supplying electrical energy shall maintain a record of all interruptions of service upon the entire system or major divisions of its system, and include in such record time, duration, and cause of each interruption.

Rule 23. Each company supplying electrical energy on constant potential systems shall adopt and maintain a standard average value of voltage as measured at any consumer's cut-out, which shall remain constant from day to day, and not vary during any one day by an amount more than six per cent of the minimum value.

Rule 24. Each company supplying electrical energy for incandescent illumination shall adopt and maintain some method of procedure which will insure periodic inspection of incandescent lamps to which current is supplied and under which the company will render its consumers assistance in securing incandescent lamps best adapted to the operation of the system. Each company shall submit to the Railroad Commission of Wisconsin the details of such method of procedure as it may adopt.

Rule 25. Each company supplying electrical energy for incandescent illumination shall specifically inform each of its consumers as to the conditions under which efficient illuminating service may be secured from its system.

PART II.

Complaints and Applications.

- A. Formal complaints against carriers.**
- B. Formal complaints against utilities.**
- C. Applications for certificate of public convenience and necessity.**
- D. Applications for authority to issue stocks and bonds.**
- E. Informal complaints against carriers.**
- F. Informal complaints against utilities.**

A. FORMAL COMPLAINTS AGAINST CARRIERS.

Date 1908	Name.	Subject.	Disposal.
July 6	Frederic L. Gross, Milw., vs. C. M. & St. P. Ry. Co.	Complaint alleging inadequate train service.	Letter from complainant stating that service has been satisfactorily improved—Nov. 23, '08.
July 16	Beaver Dam Lumber Co. vs. C. St. P. M. & O. Ry. Co.	Complaint alleging overcharges.	Refund ordered—Sep. 9, '08.
July 17	Chas. Shong & Son, Boyd, vs. Stanley, Merrill & Phillips Ry. Co.	Complaint alleging overcharges on shipments of logs.	Refund ordered—Dec. 17, '09.
July 17	Kent Wood et al, Madison, vs. Southern Wisconsin Ry. Co.	Complaint concerning obstruction of Lake-side st. in the town of Madison.	Withdrawn—An action involving same controversy begun in Dane county circuit court.
July 18	Merrill Wooden Ware Co. vs. C. M. & St. P. Ry. Co.	Complaint alleging overcharges on shipments of logs.	Refund ordered—Oct. 30, '09.
July 21	La Crosse & Southeastern Ry. Co.	Application for exemption from reporting trip passes issued to employees.	Order issued—July 21, '00.
July 22	A. J. Kujawa, Rudolph, vs. C. M. & St. P. Ry. Co.	Complaint alleging inadequate side tracks at Rudolph.	Complaint withdrawn.

July 22	John W. Burkholder, Hudson, vs. C. B. & Q. R. R. Co.	Complaint alleging inadequate train service at Pepin.	Refund ordered—Sep. 10, '00.
July 25	Albert Trostel & Sons, Milw., vs. Wis. Cent. R. R. Co.	Complaint alleging overcharges on tank bark.	Decision rendered—Sep. 24, '00.
July 30	Shawano Lumber Co. vs. C. N. W. Ry. Co.	Complaint alleging unreasonable and exorbitant rates.	Refund ordered—Sep. 23, '08.
July 31	Stange-Ellis Lumber Co., (Grand Rapids), vs. C. M. & St. P. Ry. Co.	Complaint alleging exorbitant rates on lumber.	Refund ordered—Sep. 9, '08.
July 31	Beaver Dam Malleable Iron Works, vs. C. M. & St. P. Ry. Co.	Complaint alleging overcharges on shipment.	Complaint withdrawn.
July 31	Coöper & Maxson Lumber Co., Milw., vs. C. & N. W. Ry. Co.	Complaint alleging overcharges on lumber.	Order issued—Oct. 28, '08.
Aug. 4	Farmers' Store Co., Bloomer, vs. C. St. P. M. & O. Ry. Co.	Complaint alleging inadequate switching service.	Petition dismissed—Jan. 11, '00.
Aug. 5	W. E. Hurst, Superior, vs. Northern Pacific Ry. Co.	Complaint alleging refusal to connect and operate spur track.	Order issued—Oct. 1, '08.
Aug. 10	American Cigar Co. vs. Green Bay & Western R. R. Co. C. M. & St. P. Ry. Co. C. & N. W. Ry. Co.	Complaint alleging excessive rates on leaf tobacco.	

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1908	Name.	Subject.	Disposal.
Aug. 11	Emil Tesch, Wausau, vs. Wausau Street Ry. Co.	Complaint concerning service of Wausau Street Railway Co.	See <i>Fulmer vs. Wausau Street R. R. Co.</i>
Aug. 12	F. Paulsen <i>et al.</i> , Lohrville, vs. C. N. W. Ry. Co.	Complaint concerning location of station platform.	Settled by conference between parties.
Aug. 13	Frank B. Fullmer, Wausau, vs. Wausau Street R. R. Co.	Complaint concerning rates and service of Wausau Street R. R. Co.	See <i>Emil Tesch</i> —Order issued—May 22, '09. Petition for re-hearing granted—June 1, '09.
Aug. 19	Gregory Bros., Palmyra, vs. C. M. & St. P. Ry. Co.	Complaint alleging excessive rates on hard coal.	Order issued—Sep. 24, '08.
Aug. 18	Charles C. Carter, Angus, vs. C. St. P. M. & O. Ry. Co.	Complaint concerning rates on hard coal.	After investigation respondent agreed to publish satisfactory tariff.
Aug. 24	D. W. Britton Coöperage Co., Green Bay, vs. C. M. & St. P. Ry. Co.	Complaint alleging excessive rates.	Refund ordered—Mar. 19, '09.
Aug. 24	F. H. Carrier, Superior, vs. Am. Express Co.	Complaint alleging discrimination.	Settled by order in <i>Strauss v. Express Co.</i>

Sep. 2	Illinois Central R. R. Co.	Application for exemption from reporting trip passes issued to employees.	Ordered issued—Sep. 2, '08.
Sep. 6	Wisconsin Pulp and Paper Mfrs. vs. C. N. W. Ry. Co. C. M. & St. P. Ry. Co. Green Bay & Western R. R. Co. Wisconsin Central Ry. Co.	Complaint alleging excessive, unjust and unreasonable rates on coal.	
Sep. 5	County of Milwaukee vs. C. M. & St. P. Ry. Co.	Complaint alleging excessive freight rates.	Order issued—Mar. 17, '09.
Sep. 14	Wisconsin Retail Lumber Dealers Association vs. C. & N. W. Ry. Co. C. M. & St. P. Ry. Co.	Complaint alleging refusal to make joint rates.	Order issued—May 7, '00.
Sep. 15	Greenleaf Stone Co., Greenleaf, vs. C. M. & St. P. Ry. Co.	Complaint alleging discriminatory and unjust demurrage charges.	Probably settled by conference between parties.
Sep. 25	R. W. Crary, Sturgeon Bay, vs. M. St. P. & S. S. M. Ry. Co. G. B. & W. R. R. Co. C. B. & Q. R. R. Co. C. M. & St. P. Ry. Co. C. & N. W. Ry. Co. Wis. Cent. Ry. Co.	Complaint alleging the proposed increase in minimum on coal to be indefensible.	Petition dismissed—April 23, '00.
Sep. 20	Steven & Jarvis Lumber Co., Eau Claire, vs. C. St. P. M. & O. Ry. Co.	Complaint alleging excessive rates on lumber from Spring Valley to Eau Claire.	Order issued—Nov. 23, '09.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1908	Name.	Subject.	Disposal.
Sep. 30	City of Mayville vs. C. M. & St. P. Ry. Co.	Complaint alleging unsafe highway cross-ings.	Complaint withdrawn.
Oct. 2	C. F. Lang et al. vs. City of La Crosse The La Crosse City Ry. Co.	Complaint concerning abandonment of line.	Petition dismissed—Jan. 16, '09.
Oct. 5	City of New Lisbon vs. C. M. & St. P. Ry. Co.	Complaint alleging dangerous crossing and inadequate station facilities.	Complaint withdrawn.
Oct. 5	Fountain-Campbell Lumber Co., Donald, vs. C. M. St. P. & O. Ry. Co.	Complaint alleging overcharges on lumber.	Refund ordered—Nov. 23, '08.
Oct. 12	Lindsay Brothers vs. C. M. & St. P. Ry. Co.	Complaint alleging excessive rates on agricultural implements.	Refund ordered—Oct. 30, '08.
Oct. 14	J. A. Kemp, Diamond Bluff, vs. C. B. & Q. R. R. Co.	Complaint alleging inadequate passenger service at Diamond Bluff.	Petition dismissed—Feb. 11, '09.
Oct. 15	Samuel Kellum, Stanley. vs. Stanley, Merrill & Phillips Ry. Co. Wis. Cent. Ry. Co.	Complaint alleging refusal to furnish passenger and freight service at Polleys.	Order issued—Jan. 2, '09.

Oct. 15	J. R. Ellis & Sons. vs. C. & N. W. Ry. Co.	Complaint alleging excessive rates on butter and eggs.	Refund ordered—Jan. 25, '09.
Oct. 19	Greenleaf Stone Co., Greenleaf, vs. C. M. & St. P. Ry. Co.	Complaint alleging insufficient compensation for car rental.	Probably settled by conference between parties.
Oct. 19	Stolte, Dangel & Foss Co., Reedsburg, vs. C. & N. W. Ry. Co.	Claim for overcharge on shipments of eggs and butter.	Refund ordered—Jan. 25, '09.
Oct. 19	H. H. Webb Produce Co. vs. C. & N. W. Ry. Co.	Claim for overcharge on eggs and butter.	Refund ordered—Jan. 25, '09.
Oct. 24	T. H. Kivlahan, Faherty & Heil, Cuba City, vs. C. & N. W. Ry. Co.	Complaint alleging excessive rates on coal.	Rates reduced and complaint withdrawn.
Oct. 28	J. Gross, Necedah, vs. United States Express Co.	Complaint alleging unusual and exorbitant express charges.	Refund ordered—Jan. 28, '09.
Nov. 4	C. J. Steele, Hustler, vs. C. St. P. M. & O. Ry. Co.	Complaint alleging dangerous and unprotected crossing at Hustler.	Petition dismissed—July 24, '09.
Nov. 12	Mohr-Holstein Commission Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 12	J. V. Lauer & Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1908	Name.	Subject.	Disposal.
Nov. 12	T. C. Coughlin, Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 12	Karger Bros., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 12	Berger-Crittenden Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 12	Franke Grain Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 12	Owen & Brother Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 12	Lyman-Smith Grain Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 12	L. Bartlett & Son Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 12	E. P. Bacon & Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.

Nov. 12	Runkel, Dadmun & Sullivan, Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—Dec. 21, '08.
Nov. 23	A. L. Parman, Mazomanie, vs. C. M. & St. P. Ry. Co.	Complaint alleging dangerous bridge and crossing.	No jurisdiction.
Nov. 27	Green Bay Box and Lumber Co. vs. Wisconsin & Michigan Ry. Co., C. M. & St. P. Ry. Co.	Complaint alleging exorbitant charges on logs between Marek and Green Bay.	Refund ordered—Feb. 11, '09.
Nov. 28	R. C. Richards, Oregon, vs. C. & N. W. Ry. Co.	Complaint alleging excessive minimum charges.	Order issued—May 14, '09.
Nov. 28	Sauk City Business Mens' Association vs. C. M. & St. P. Ry. Co.	Complaint concerning discontinuance of telegraphic service at Sauk City.	Decision rendered—Feb. 4, '09.
Nov. 30	State Bank of Centuria et al. vs. M. St. P. & S. S. M. Ry. Co.	Complaint alleging inadequate passenger service.	Complaint withdrawn on promise of improved service.
Nov. 30	M. A. Wertheimer, Kaukauna, vs. Wisconsin Traction, Light, Heat & P. Co.	Complaint alleging excessive charges for special car.	Dropped.
Dec. 2	P. B. & E. G. Barlow vs. C. M. & St. P. Ry. Co.	Complaint alleging excessive rates on various commodities.	Pending.
Dec. 2	P. B. & E. G. Barlow vs. C. M. & St. P. Ry. Co.	Complaint alleging excessive rates on sheep.	Pending.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1908.	Name.	Subject.	Disposal.
Dec. 3	Albert B. Lieberman, Watertown, vs. C. M. & St. P. Ry. Co.	Complaint concerning withdrawal of com- mutation rates between Watertown and Milwaukee.	Petition dismissed—Jan. 22, '09.
Dec. 5	Barker & Stewart Lumber Co. vs. C. M. & St. P. Ry. Co.	Claim for overcharges on shipments of lumber.	No jurisdiction.
Dec. 9	Ludwig Gross et al., Necedah, vs. C. M. & St. P. Ry. Co.	Complaint alleging inadequate telephone service in station at Necedah.	Settled by conference between parties. Telephone service restored.
Dec. 10	Noble-Corwin Lumber Co., Milw., vs. C. & N. W. Ry. Co., Wis. Cent. Ry. Co.	Complaint alleging excessive rates on cordwood.	Dropped.
Dec. 14	R. P. Godard, Mondovi, vs. C. M. & St. P. Ry. Co.	Complaint alleging inadequate passenger service at Trevino station.	Complaint withdrawn. Satisfac- torily settled.
Dec. 14	R. P. Godard, Mondovi, vs. C. B. & Q. R. R. Co.	Complaint alleging inadequate passenger service at Trevino station.	Complaint withdrawn. Satisfac- torily settled.
Dec. 14	E. Y. Arnold, Balsam Lake, vs. M. St. P. & S. S. M. Ry. Co.	Complaint alleging lack of telephone ser- vice in station at Centuria.	Service installed. Complaint withdrawn.
Dec. 14	Andrew Hoesley, Dodge, vs. G. B. & W. R. R. Co.	Complaint alleging lack of station service at Dodge.	Agent installed. Complaint with- drawn.

Dec. 16	C. C. Pollworth Co., Milw., vs. The Milw. El. Ry. & Light Co.	Complaint alleging refusal of railway company to stop its cars at certain crossings.	Order issued—Mar. 23, '09.
Dec. 17	John A. Haag et al., Boyd, vs. Wis. Cent. Ry. Co.	Complaint alleging lack of telephonic connection at Boyd.	Telephone installed. Complaint withdrawn.
Dec. 17	John Gund Brewing Co., C. & J. Michel Brewing Co., G. Hellman Brewing Co., La Crosse, vs. C. & N. W. Ry. Co.	Complaint concerning minimum weights on shipments of beer.	Dismissed.
Dec. 17	Same as above vs. C. M. & St. P. Ry. Co.	Same as above.	Dismissed.
Dec. 18	Wisconsin Coal Co., Milw., vs. Wis. Cent. Ry. Co.	Claim for overcharges on shipments of coal.	Petition dismissed—Jan. 27, '09.
Dec. 21	Wis. Cent. Ry. Co.	Application for authority to operate trains over certain crossings in the city of Superior.	Authority granted—Dec. 21, '08.
Dec. 29	John C. Smith, Ellsworth, vs. C. B. & Q. R. R. Co.	Complaint alleging inadequate shipping facilities and removal of spur track.	Order issued—Feb. 11, '09.
1909, Jan. 1	J. W. McLaughlin, Menasha, vs. The Wisconsin Electric Ry. Co.	Complaint alleging inadequate heating system.	Petition dismissed—March 23, '09.
Jan. 8	Sinaiko Bros., Madison, vs. C. M. & St. P. Ry. Co.	Complaint alleging lack of switching rate on scrap iron.	Order issued—Jan. 31, '10.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1908	Name.	Subject.	Disposal.
Jan. 10	The Althouse Wheeler Co., Waupun, vs. C. M. & St. P. Ry. Co.	Complaint concerning routing of carload shipments.	Complaint satisfied by change of routing. Withdrawn.
Jan. 12	John M. Telling, Merrill, vs. C. M. St. P. Ry. Co., C. & N. W. Ry. Co.	Complaint alleging inadequate train service.	Dismissed.
Jan. 12	W. C. Bradley, Northline, vs. C. St. P. M. & O. Ry. Co.	Complaint alleging unjust rates on cream.	Settled by order in Milk Rate case. See <i>In re Rates on Milk and Cream</i> , 2 W. R. C. R. 450.
Jan. 14	Wilbur Stock Food Co., Milw., vs. Wis. Cent. Ry. Co.	Complaint alleging refusal to accept goods for shipment until charges are prepaid.	Settled by conference between parties.
Jan. 14	Wausau Street R. R. Co.	Investigation on motion of Commission of certain rules and rates of Wausau Street Railroad Co.	Pending.
Jan. 18	Berger-Crittenden Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.
Jan. 18	L. Bartlett & Son, Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.
Jan. 18	Fagg & Taylor, Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.

Jan. 18	M. G. Rankin & Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.
Jan. 18	Owen & Brother Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.
Jan. 18	Mohr-Holstein Commission Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.
Jan. 18	J. V. Lauer & Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.
Jan. 18	Franke Grain Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.
Jan. 18	E. P. Bacon & Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.
Jan. 19	Benesch Bros., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on certain shipments.	Refund ordered—March 17, '09.
Jan. 20	Thomas M. Canfield, vs. United States Express Co.	Claim for overcharges on shipments of baskets.	Express company agrees to refund.
Jan. 22	P. C. Kamm & Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Refund ordered—Feb. 18, '09.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1909	Name.	Subject.	Disposal.
Jan. 26	C. & N. W. Ry. Co.	Application for authority to purchase railroad and property of the Manitowoc, Green Bay and Northwestern Ry. Co., and for the valuation by Commission of said property.	Certificate of authority issued—Jan. 26, '09.
Jan. 27	Britton Coopersage Co., Green Bay, vs. C. M. & St. P. Ry. Co.	Complaint alleging excessive charges on shipments.	Refund ordered—March 18, '09.
Jan. 27	Henry E. Bradley, Milw., vs. C. M. & St. P. Ry. Co.	Complaint alleging inadequate train service and facilities.	Petition dismissed—Sep. 8, '09.
Jan. 27	F. E. Yates, Amery, vs. M. St. P. & S. S. M. Ry. Co.	Complaint alleging inadequate telephone service in village of Amery.	Telephone installed. Complaint withdrawn.
Jan. 28	S. N. Flavion, Green Bay, vs. C. M. & St. P. Ry. Co.	Claim for overcharges on logs.	Refund ordered—March 18, '09.
Feb. 1	Geo. W. Price, Crandon, vs. Wis. N. R. R. Co. M. St. P. & S. S. M. Ry. Co. C. M. & St. P. Ry. Co.	Claim for overcharges on lumber.	Refund ordered—May 6, '09.

		(Complaint concerning charges for delivery beyond certain limits.	Ordered issued—June 14, '09.
Feb. 3	Aug. H. Strauss, Milw., vs. Am. Express Co., U. S. Express Co., Adams Express Co.		
Feb. 4	Southern Wisconsin Cheesemen's Association, Wholesale Cheese Dealers of the State of Wisconsin vs. Wis. Cent. Ry. Co.	Complaint alleging that petitioners are forced to mark every package of cheese with full name of consignee and destination.	Ordered issued—May 6.
Feb. 4	Same as above vs. C. M. & St. P. Ry. Co.	Same as above.	" "
Feb. 4	Same as above vs. C. & N. W. Ry. Co.	" "	" "
Feb. 4	Same as above vs. Ill. Cent. R. R. Co.	" "	" "
Feb. 5	P. Schmitt & Co., Milw., vs. C. M. & St. P. Ry. Co.	Complaint alleging overcharges on shipments of stone.	Pending.
Feb. 9	R. P. Godard, Mondovi, vs. C. St. P. M. & O. Ry. Co.	Complaint alleging inadequate train service between Mondovi and Fairchild.	Decision rendered—June 23, '09.
Feb. 10	Portage Hosiery Co., vs. United States Express Co.	Complaint alleging inadequate express service.	Complaint withdrawn.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1909	Name.	Subject.	Disposal.
Feb. 10	Owen & Brother Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on grain.	Claim dismissed.
Feb. 15	Underwood Veneer Co., Wausau, vs. C. M. & St. P. Ry. Co.	Claim for overcharges on shipments of logs.	Claim dismissed.
Feb. 18	L. Bartlett & Sons, Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund allowed on previous claim.
Feb. 19	L. Bartlett & Sons, Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of grain.	Refund ordered—April 23, '09.
Feb. 23	J. A. Howey, Fond du Lac, vs. C. M. & St. P. Ry. Co.	Complaint alleging exorbitant charges on a certain shipment from Delavan to Fond du Lac.	Refund ordered—May 8, '09.
Feb. 24	Manson & Weinfeld, Wausau, vs. C. M. & St. P. Ry. Co.	Complaint alleging excessive rates on logs.	Claim dismissed.
Mar. 1	Joseph J. Lamb, Fond du Lac, vs. Eastern Wisconsin Railway and Light Co.	Complaint alleging excessive rates between certain points.	Stipulation discontinuing proceedings.

Mar. 9	Upham & Russell Co., Shawano, vs. C. & N. W. Ry. Co.	Complaint alleging exorbitant rates on hard coal.	Complaint dismissed.
Mar. 10	Mace Lime Co., Rockfield, vs. C. & N. W. Ry. Co.	Claim for overcharges on certain shipments of lime.	Refund ordered—June 26, '09.
Mar. 11	Otto B. Schmidt, Foxboro, vs. Great Northern Ry. Co.	Complaint alleging inadequate train service.	Petition dismissed—Sept. 3, '09.
Mar. 15	Joannes Bros. Co., Green Bay, vs. C. M. & St. P. Ry. Co.	Complaint alleging exorbitant rates for re-shipment of goods.	Petition dismissed—April 21, '09.
Mar. 19	Stanton Fordice et al., West Rosendale, vs. C. & N. W. Ry. Co.	Complaint alleging inadequate train service.	Petition dismissed—July 8, '09.
Mar. 19	The Wisconsin Box Co., Wausau Box & Lumber Co., vs. C. M. & St. P. Ry. Co. C. & N. W. Ry. Co.	Complaint alleging arbitrary and excessive rates on shipments into Wausau.	Order issued—July 8, '09.
Mar. 19	Moe & Millerman, Dwight, vs. M. St. P. & S. S. M. Ry. Co.	Complaint alleging inadequate station facilities at Dwight.	Petition dismissed—Aug. 7, '09.
Mar. 24	W. J. Druecker, Druecker, vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments from Crandon to Port Washington.	Refund ordered—June 26, '09.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1909.	Name.	Subject.	Disposal.
Mar. 26	Geo. E. Scott, Prairie Farm, vs. M. St. P. & S. S. M. Ry. Co., C. St. P. M. & O. Ry. Co.	Complaint alleging inadequate train service at Cameron Junction.	Adjusted.
Mar. 26	Kiel Woodenware Co., Kiel, vs. C. M. & St. P. Ry. Co.	Claim for overcharges on shipments of logs.	Refund ordered—June 30, '09.
Mar. 29	Soma River Lumber Co, Tomahawk and Crandon, vs. Wis & Northern R. R. Co., C. M. & St. P. Ry. Co., M. St. P. & S. S. M. Ry. Co.	Claim for overcharges on shipments of lumber.	Discontinued.
Mar. 30	Philip J. Kemmeter, Granton, vs. C. St. P. M. & O. Ry. Co.	Claim alleging exorbitant rates on bolts.	Refund ordered—May 20, '09.
Apr. 5	H. J. Heinz Co., Pittsburgh, Pa., vs. C. M. & St. P. Ry. Co.	Complaint concerning joint rates.	Order issued—Sept. 15, '09.
Apr. 9	Webster Manufacturing Co., Superior, vs. C. St. P. M. & O. Ry. Co.	Complaint alleging excessive rates on lumber from Couderay to Superior.	Pending.
Apr. 9	Milwaukee & Western Fuel Co., Milw., vs. C. & N. W. Ry. Co.	Claim for overcharges on coal, Manitowoc to Cuba City.	Refund ordered—May 19, '09.

Apr. 20	Geo. F. Meyer, Ogema, vs. The Rib Lake Lumber Co. Wis. Cent. Ry. Co.	Complaint alleging excessive rates on pulp wood between Rib Lake and Chelsea.	Order issued—Sept. 25, '09. Rehearing ordered, Oct. 6, '09.
Apr. 23	G. C. Fergot, Embarrass, vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of bolts.	Refund ordered—Oct. 20, '09.
Apr. 29	The Chamber of Commerce of the city of Milwaukee, vs. C. B. & Q. R. R. Co., C. M. & St. P. Ry. Co.	Complaint alleging refusal to make through joint rates on grain.	Order issued—Aug. 3 '09.
Apr. 29	Wm. M. Gill, Superior, vs. C. St. P. M. & O. Ry. Co.	Complaint alleging excessive rates on coal and other commodities from "West End" to "East End," Superior.	Settled.
Apr. 29	R. S. Joslin, Mauston, vs. C. M. & St. P. Ry. Co.	Complaint alleging discrimination with regard to rental of land for coal business.	Pending.
May 12	L. H. Pieper, Oostburg, vs. C. & N. W. Ry. Co.	Complaint alleging lack of telephone service in station.	Settled.
May 13	Kenfield & Lamoreaux, Washburn, vs. C. St. P. M. & O. Ry. Co.	Claim for overcharges on wood bolts, Grandview to Washburn.	Refund ordered—July 1, '09.
May 13	Peter J. Zisch, Milw., vs. The Milw. El. Ry. & Lt. Co.	Complaint concerning service.	See <i>Milwaukee Service Cases</i> .

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1909	Name.	Subject.	Disposal.
May 14	W. H. Bruggink, Gibbville, vs. C. & N. W. Ry. Co.	Complaint alleging lack of telephone service in station.	Settled. See <i>L. H. Pieper</i> .
May 17	Menasha Paper Co., Ladysmith, vs. C. M. & St. P. Ry. Co. M. St. P. & S. S. M. Ry. Co.	Claims for overcharges on shipments of wood pulp.	Refund ordered—July 9, '09.
May 17	The Standard Lime & Stone Co., Fond du Lac, vs. C. & N. W. Ry. Co.	Claim for overcharges on freight.	Pending.
May 21	Lorenz & Lorenz, Milw., vs. C. & N. W. Ry. Co.	Complaint alleging inadequate station service at Allis.	Order issued—Sep. 16, '09.
May 24	H. W. Selle & Co., Rice Lake, vs. C. St. P. M. & O. Ry. Co. C. & N. W. Ry. Co.	Claim for overcharges on shipments of excelsior.	Refund ordered—June 28, '09.
May 25	Felix Wegwarth, Iron Mountain (Nye), vs. C. M. & St. P. Ry. Co.	Complaint alleging inadequate station service at Iron Mountain (or Nye).	Pending.
May 25	M. L. Smith, Elderon, vs. C. & N. W. Ry. Co.	Complaint alleging inadequate train service.	Stipulation dismissing complaint.

May 26	Village of Luxemburg, by C. F. Teake, vs. Kewaunee, Green Bay & Western R. R. Co.	Complaint alleging dangerous and unprotected crossing.	Order issued—Oct. 19, '09.
May 29	A. Williamson et al., Delavan, vs. Wells Fargo & Co. Express.	Complaint alleging overcharges on shipments of poultry between Delavan and Milwaukee.	Satisfactorily settled. Complaint withdrawn.
June 1	Oshkosh Bottle Wrapper Co., Oshkosh, vs. C. M. & St. P. Ry. Co.	Claim for overcharges on certain shipments.	Refund ordered—Nov. 19, '09.
June 1	In re Investigation by the Commission of Claim of the Town of Salem Fire and Lightning Ins. Co. vs. Wis. Cent. Ry. Co. (M. St. P. & S. S. M. Ry. Co.)	Claim for damages.	Claim settled.
June 3	Smith Manufacturing Co., La Crosse, vs. C. B. & Q. R. R. Co.	Complaint alleging exorbitant rates on lumber.	Settled.
June 3	Burlington, Brighton and Wheatland Telephone Co., Fox River, vs. C. & N. W. Ry. Co.	Complaint alleging lack of telephonic connection with station at Fox River.	Order issued—Jan. 6, '10.
June 4	City of Neenah vs. Wis. Traction, Light, Heat and Power Co. Wisconsin Electric Ry. Co.	Complaint alleging refusal to establish joint rates.	Pending.
June 8	Thomas Whalen, Poynette, vs. C. M. & St. P. Ry. Co.	Complaint alleging insufficient and discriminatory train service between Madison and Portage.	Complaint withdrawn.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Continued.

Date 1909	Name.	Subject.	Disposal.
June 12	John J. Schneider, Merton & Milw., vs. C. M. & St. P. Ry. Co.	Complaint alleging discriminatory rates on ice.	Order issued—Aug. 13, '09.
June 11	Albert La Berge, Stetsonville, vs. M. St. P. & S. S. M. Ry. Co.	Complaint alleging lack of telephone service at station.	Telephone installed.
June 16	City of Ashland vs. C. St. P. M. & O. Ry. Co., M. St. P. & S. S. M. Ry. Co.	Complaint alleging unsafe bridge.	Settlement pending.
June 18	Whitewater Business Men's Association vs. Wells Fargo & Company Express.	Complaint alleging excessive, unreasonable and discriminatory rates.	Complaint withdrawn.
June 18	Hollister Brothers Lumber Co. vs. M. St. P. M. & S. S. M. Ry. Co.	Complaint alleging lack of telephone service at Stetsonville.	Telephone installed.
June 18	H. A. Liberty, Stetsonville, vs. M. St. P. & S. S. M. Ry. Co.	Same as above.	Same as above.
June 21	Peter Tubbs, Seymour, vs. U. S. Express Co., Wells Fargo & Co. Express, Am. Express Co.	Complaint alleging overcharges on shipments of butter and eggs.	Complaint withdrawn by stipulation.

June 24	City of Oconomowoc vs. C. M. & St. P. Ry. Co.	Complaint alleging dangerous railway crossings.	Complaint withdrawn.
June 24	Ahnapee Veneer and Seating Co. vs. M. St. P. & S. S. M. Ry. Co., C. M. & St. P. Ry. Co., K. G. B. & W. R. R. Co.	Complaint alleging exorbitant rates on lumber.	Refund ordered—Aug. 3, '09.
June 25	Ahnapee Veneer and Seating Co. vs. C. St. P. M. & O. Ry. Co.	Complaint alleging excessive rates on logs.	Refund ordered—Aug. 3, '09.
June 25	H. W. Wright Logging Co., Merrill, vs. C. M. & St. P. Ry. Co., C. & N. W. Ry. Co.	Complaint alleging excessive rates on tan bark.	Refund ordered—Sep. 24, '09.
June 26	Pabst Brewing Co. vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of beer.	Refund ordered—Sep. 24, '09.
June 28	Two Rivers Wooden Ware Co., Two Rivers, vs. C. & N. W. Ry. Co.	Claim for overcharges on shipments of logs and bolts.	Refund ordered—Nov. 26, '09.
June 29	Brittingham & Young Co., Madison, vs. C. M. & St. P. Ry. Co., G. B. & W. R. R. Co., Ahnapee & Western Ry. Co., K. G. B. & W. R. R. Co.	Complaint alleging lack of joint rates.	Complaint withdrawn.

A. FORMAL COMPLAINTS AGAINST CARRIERS—Concluded.

Date 1909	Name.	Subject.	Disposal.
June 29	Brittingham & Young Co., Madison, <i>vs.</i> M. St. P. & S. S. M., (Chi. Div. Wis. Cent.) G. B. & W. R. R. Co., Ahnapee & Western Ry. Co., K. G. B. & W. R. R. Co.	Complaint alleging lack of joint rates.	Complaint withdrawn.
June 29	Brittingham & Young Co., Madison, <i>vs.</i> C. St. P. M. & O. Ry. Co., C. & N. W. Ry. Co. Ahnapee & Western Ry. Co., K. G. B. & W. R. R. Co.	Complaint alleging lack of joint rates.	Complaint withdrawn.
June 29	L. C. Whittet, Edgerton, <i>vs.</i> C. M. & St. P. Ry. Co., C. & N. W. Ry. Co.	Claim for overcharges on lumber.	Refund ordered—Sep. 28, '09.
June 30	Ideal Lumber & Coal Co., Appleton, <i>vs.</i> C. M. & St. P. Ry. Co.	Claim for overcharges on coke—Green Ray to Appleton.	Refund ordered—Sep. 24, '09.
June 30	L. C. Whittet, Edgerton, <i>vs.</i> C. M. & St. P. Ry. Co., C. & N. W. Ry. Co.	Claim for overcharges on lumber—Antigo to Edgerton.	Complaint withdrawn.

B. FORMAL COMPLAINTS AGAINST UTILITIES.

Date 1908	Name.	Subject.	Disposal.
Aug. 5	Badger Telephone Co., Richland Center.	Investigation of rates and service.	Decision rendered—Nov. 28, '08.
Aug. 29	Village of Casht-n.	Purchase by the village of Cashton of the property of the Cashton Light and Power Co.	Decision rendered—Nov. 28, '08.
Aug. 30	Douglas County Telephone Co.	Application for extension of time for putting into effect order of Commission <i>In re Free and Reduced Rate Telephone Service.</i>	
Sep. 2	Benjamin B. Tighe vs. Clinton Telephone Co.	Complaint alleging excessive rates and inadequate service.	Petition dismissed—Dec. 2, '08.
Sep. 2	Manitowoc Gas Co.	Valuation of property.	Pending.
Sep. 2	Manitowoc Electric Light Co.	Valuation of property.	Pending.
Sep. 2	Burkhardt Milling and Electric Power Co.	Valuation of property.	Pending.
Sep. 3	Douglas County Telephone Co.	Valuation of property.	Pending.
Sep. 3	People's Telephone Co., Superior.	Valuation of property.	Pending.
Sep. 11	Madison Gas and Electric Co.	Investigation of rules relating to service.	Complaint withdrawn.
Sep. 14	Clinton Telephone Co.	Valuation of property.	See <i>B. F. Tighe vs. Clinton Telephone Co.</i> 3 W. R. C. R. 114

B. FORMAL COMPLAINTS AGAINST UTILITIES—Continued.

Date 1908	Name.	Subject.	Disposal.
Sep. 23	Eagle River Light and Water Co.	Application for authority to equalize and establish rates.	Pending.
Sep. 30	Racine Gas Light Co.	Valuation of property.	Pending.
Sep. 30	Viroqua Electric Light Co.	Valuation of Property.	Discontinued.
Sep. 30	Beloit Water, Gas and Electric Co.	Valuation of property.	Pending.
Sep. 30	Kenosha Gas and Electric Co.	Valuation of property.	Pending.
Oct. 15	Oscar J. Behrend vs. Wisconsin Telephone Co.	Refusal to furnish telephone service without cash deposit.	Petition dismissed Sep. 15, '09.
Nov. 13	Oconto City Water Supply Co.	Application for authority to increase rates.	Pending.
Nov. 17	North Milwaukee Light and Power Co.	Application for authority to increase rates.	Decision rendered Aug. 3, '09.
Nov. 24	Charles Brown et al. vs. The Watson Heating Co., Marinette.	Complaint alleging unjust, unreasonable and discriminatory rates and charges for heat.	Complaint dismissed by stipulation.
Nov. 27	Columbus Advancement Association vs. Wisconsin Telephone Co.	Discriminatory and unjust rates for telephone service.	Decision rendered—Jan. 29, '10.
Dec. 2	Madison Water Works Co.	Application for authority to increase its rates, tolls and charges.	Petition dismissed—Jan. 20, '09.

Dec. 2	Farmers' Inter-County Mutual Telephone Co., Kilbourn.	Application for authority to increase its rates, tolls and charges.	Order suspended pending proposed amendment to application.
Dec. 7	A. P. Davis, Hortonville, vs. Wisconsin Telephone Co.	Complaint alleging unjust and discriminatory rates.	Petition dismissed—Dec. 31, '09.
Dec. 15	Rice Lake Land and Realty Co. vs. City of Rice Lake.	Complaint concerning electric light and waterworks system, alleging insufficient service and unjust and discriminatory charges.	Pending.
Dec. 17	Durand Light and Power Co.	Application for authority to increase its rates, tolls and charges.	Application dismissed by stipulation.
Dec. 31	Marinette City Water Co.	Valuation of property.	Pending.
1909. Jan. 6	Bayfield Light, Power and Water Plant.	Application for authority to increase its rates, tolls and charges.	Pending.
Jan. 12	Lone Rock Telephone Co.	Application for authority to increase its rates, tolls and charges.	Authority granted—Mar. 29, '09.
Jan. 13	Conrad P. Olson et al., Madison, vs. Wisconsin Telephone Co.	Complaint alleging unreasonable and discriminatory classification.	Order issued—April 23, '09.
Jan. 22	City of Janesville vs. Janesville Water Co.	Complaint alleging unlawful water rates and unlawful charges for the installation of meters and service pipes.	Pending.
Jan. 25	People's Telephone Company of Dane County, McFarland.	Application for authority to increase its rates, tolls and charges.	Authority granted—May 3, '09.

B. FORMAL COMPLAINTS AGAINST UTILITIES—Continued.

Date 1909	Name.	Subject.	Disposal.
Jan. 26	Oregon Telephone Co.	Application for authority to increase its rates, tolls and charges.	Order issued—May 28, '00.
Jan. 29	Wisconsin Telephone Co. at Columbus.	Valuation of property.	See <i>Columbus Advancement Association</i> —Jan. 29, '10.
Jan. 29	Wisconsin Telephone Co. at Hortonville.	Valuation of property.	Petition dismissed—See <i>A. P. Davis</i> —Dec. 31, '09.
Feb. 9	Pewaukee-Sussex Telephone Co.	Application for authority to increase its rates, tolls and charges.	Order issued—March 20, '00.
Feb. 11	New London Electric Light Co.	Application for authority to increase its rates, tolls and charges.	Pending.
Feb. 20	H. Hoevig et al., Menomonie, vs. Menomonie Water Works. Co.	Complaint alleging unreasonable and exorbitant charges for water and refusal to furnish petitioner with a meter.	Pending.
Feb. 24	Green Bay Gas & Electric Co.	Application for authority to increase its rates, tolls and charges.	Pending.
Mar. 4	Oregon Telephone Co.	Valuation of property.	See <i>Oregon Telephone Co.</i> —May, 28, '00.
Mar. 4	Bayfield Light, Power and Water Plant.	Valuation of property.	Pending.
Mar. 4	Darlington Electric Light and Water Power Co.	Application for authority to increase its rates, tolls and charges.	Pending.

Mar. 5	Stoughton Municipal Electric Light System.	Application for authority to increase its rates, tolls and charges.	Order issued—May 7, '00.
Mar. 13	City of Sheboygan.	Purchase of the property of the City Water Co. of Sheboygan.	Order issued—March 10, '00.
Apr. 3	Cedar Lake Telephone Co., Schleisingerville.	Valuation of property.	Pending.
Apr. 3	People's Telephone Company of Dane county, McFarland.	Valuation of property.	See <i>People's Telephone Company</i> of Dane county—May 3 '00.
Apr. 3	Farmers' Inter-County Mutual Telephone Co., Kilbourn.	Valuation of property.	Pending.
Apr. 7	Menomonic Water Works Co.	Application for authority to abolish meter service.	See <i>H. Hoerig</i> .
Apr. 13	City of Janesville vs. The New Gas Light Co.	Complaint alleging inadequate service at exorbitant rates.	Pending.
Apr. 13	Fesenfeld and Barber, Black Earth, vs. Mazomanie and Black Earth Tel. Co.	Complaint alleging inadequate telephone service.	Order issued—May 19, '00.
Apr. 15	Frank Green et al., Oregon, vs. The Oregon Telephone Company.	Complaint alleging inadequate service and objecting to proposed increase of rates.	See <i>Oregon Telephone Co.</i> Decision—May 28, '00.
Apr. 17	Christian Dick et al. vs. Board of Water Commissioners, Madison.	Complaint alleging increase of rates without authority of Railroad Commission.	Pending.
May 3	North Milwaukee Light & Power Co.	Valuation of property.	Pending.

B. FORMAL COMPLAINTS AGAINST UTILITIES—Concluded.

Date 1909	Name.	Subject.	Disposal.
May 6	Abbotsford Electric Light and Telephone Co	Valuation of property.	Pending.
May 6	Darlington Electric Light and Power Co.	Valuation of property.	See <i>Darlington Electric Light and Power Co.</i>
May 6	Cumberland Municipal Electric Lighting Plant.	Application for authority to increase its rates, tolls and charges.	Order issued—Oct. 7, '09.
May 12	Midway Telephone Co.	Application for authority to increase its rates, tolls and charges.	Order issued—June 24.
May 17	Cumberland Telephone Co.	Application for authority to increase its rates, tolls and charges.	Pending.
May 19	Franksville Telephone Co.	Application for authority to increase its rates, tolls and charges.	Decision rendered—June 22, '09.
May 24	Ripon Light and Water Co. vs. City of Ripon.	Complaint concerning alleged unreasonable ordinance passed by common council of Ripon.	Stipulation filed.
June 1	Beaver Manufacturing Co. et al., Milw., vs. Milwaukee Water Works.	Complaint alleging exorbitant rates for water service.	Pending.
June 4	City of Neenah vs. Wisconsin Traction, Light, Heat and Power Co.	Complaint alleging unreasonable charges for gas for lighting and heating purposes.	Pending.

June 7	City of Menomonie vs. The Menomonie Water Works Co.	Complaint alleging inadequate service, discriminatory rates, and refusal to install meters.	See <i>H. Hoerig and Menomonie Water Works Co.</i>
June 7	Westford Telephone Co.	Application for authority to increase its rates, tolls and charges.	Pending.
June 12	Bloomer Telephone Co.	Application for authority to increase its rates, tolls and charges.	Decision rendered—Oct. 26, '09.
June 14	H. T. Windsor Co. (Light & Power Plant), Walworth.	Application for authority to increase its rates, tolls and charges.	Pending.
June 15	Equity Telephone Co., Luck.	Application for authority to increase its rates, tolls and charges.	Pending.

C. APPLICATIONS FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY.

No. 15.

In re APPLICATION OF THE GREAT NORTHERN RY. CO.

This proceeding superseded the matter of the application of the Eastern Railway Company of Minnesota (C. 9). Application was filed July 25, 1908, was twice amended and several hearings were held thereon. Opposition to the granting of the certificate prayed for came from other railway companies and from property owners interested. At the hearings the applicant was represented by *John A. Murphy*, *C. H. Crownhart* and *W. R. Begg*. *L. K. Luse* and *A. H. Bright* appeared for the Wisconsin & Northern Minnesota Ry. Co., *Solon L. Perrin* for the Chicago, St. Paul, Minneapolis & Omaha Ry. Co., *T. E. Lyons* for the city of Superior, *George B. Hudnall* and *John B. Arnold* for certain property holders. The essential controversy was over the question of whether the applicant, were the certificate to issue as prayed for in the application, would be able to maintain a practical monopoly of the approach to the bridge of the Interstate Bridge Company between Superior and Duluth. The decision was rendered on Jan. 9, 1909, and is to the following effect:

(1) The right of the railway company to have issued to it a certificate of public convenience and necessity depends alone upon the determination of the question of whether public convenience requires and a necessity exists for the construction of the proposed road or a part thereof, or any proposed extension of a line of railroad, as the case may be.

(2) While the common council of Duluth was able to wisely provide that applicant's franchise for the approach to the bridge on the Duluth side should be conditioned upon applicant's sharing such rights with any railroad subsequently desiring access to said bridge, and while the same conditions should also prevail relative to the use of the approach on the Superior side, so as to avoid limiting the use of the bridge to railroads able to gain access thereto in Superior, and while applicant company concedes this and is apparently willing to give voluntarily such privileges in Superior, there is no authority in the Commission to incorporate such a provision in a certificate as an effective condition thereof.

(3) The circumstances respecting the approach in question present a situation that in justice to the city of Superior and to owners of property affected should be remedied by legislation. In fact, all railway approaches to bridges of the character of the one here involved should be available upon reasonable terms to all railroads desiring to run trains over such bridges, regardless of the proprietorship of the approaches.

(4) The fact appearing that public convenience and necessity require that the applicant be permitted to extend its line so as to avail itself of the bridge for the purpose of operating trains into Duluth, and that no power exists in the Commission to compel the bridge company or any other person to construct a suitable approach to the bridge for railway purposes, and the Commission not being disposed to attempt a coercive course by withholding the certificate until the bridge company build a satisfactory approach, there is no alternative for the issuance of the certificate of authority as prayed for in the application.

The decision herein was announced on Jan. 9, 1909, but the certificate itself was not then issued, for the reason that the application was not sufficiently definite and certain as to the route of the proposed construction. On Jan. 27 an amendment to the application was filed, making the description of the proposed construction definite and certain, and accordingly the certificate of the Commission was issued on Jan. 27, 1909, authorizing the petitioner to construct an extension of its line of road as follows:

Commencing at the shore pier of the Wisconsin end of said Duluth-Superior bridge, which pier is the established dock and harbor line of the city of Superior, and running thence southeasterly, approximately paralleling the shore of the Bay of Superior, and for a distance between Main street on Connor's Point in the city of Superior and Howard's Pocket, and from thence southeasterly between Bay street or its continuation West Second street in the city of Superior and the right of way and railroad of the Northern Pacific Railway Company along the shore of the Bay of Superior, and terminating at a connection with the main line of the Northern Pacific Railway Company between West First street and West Second street at or near Cadotte avenue, otherwise Pouilliot avenue, in the town site of Middleton, now a part of the city of Superior, as shown upon the blue print map approved by the Railroad Commission on Jan. 9, 1909.

No. 16.

In re APPLICATION OF THE MILWAUKEE LIGHT, HEAT & TRACTION CO.

The above named railway company filed an application on Aug. 11, 1908, for a certificate of public convenience and necessity, covering a proposed extension of the line of said company known as the Menomonee Falls extension. Due hearing was had and applicant was there represented by *Clark M. Rosecrantz*, its attorney, and *Fred G. Simmons*, its chief engineer. *W. A. Hayes* appeared for the Wisconsin Central Railway Company. After careful consideration of the matter the Commission found and determined that the proposed extension of railway would be a public convenience and that a necessity required the construction of the same. A certificate was issued on Dec. 22, 1909, allowing the petitioner to construct its proposed extension as follows:

Commencing at the point of intersection of North avenue and Lisbon avenue, Milwaukee; thence northwesterly along said Lisbon avenue to its intersection with the Fond du Lac road, a public highway in the town of Wauwatosa, Milwaukee county, Wis.; thence northwesterly on said Fond du Lac road to a point in the northwest quarter of section ten, town seven north, of range twenty-one east, in said town of Wauwatosa; thence northwesterly over private property through sections three and four in town seven north, of range twenty-one east, in said town of Wauwatosa; thence northwesterly through sections thirty-three, thirty-two, twenty-nine, twenty, nineteen and eighteen, in town eight north, of range twenty-one east, in the town of Granville, Milwaukee county; thence northwesterly through sections thirteen, twelve and eleven, town eight north, of range twenty east, town on Menomonee, Waukesha county, Wis.; thence northwesterly through and over private property through sections three and four in said town of Menomonee, to the said village of Menomonee Falls, as provided in and by its articles of association and as shown by the maps and profiles accompanying said application and now on file with the said Commission.

No. 17.

In re APPLICATION OF THE MILWAUKEE LIGHT, HEAT & TRACTION CO.

Application was filed on Aug. 18, 1908, praying for a certificate authorizing the construction of what was known as the Waterford, Burlington and Lake Geneva extension. After due hearing and consideration, a certificate of public convenience and necessity issued on Sep. 17, authorizing the construction of a line approximately twenty miles in length, beginning at a point in the town of Waterford, Racine county, thence in a general southwesterly direction through the towns of Waterford, Rochester, and Burlington, Racine county, and the town of Lyons, Walworth county, terminating at the city of Lake Geneva.

No. 18.

In re APPLICATION OF THE WISCONSIN & NORTHERN R. R. CO.

Application was filed on November 8, 1908, for a certificate of public convenience and necessity covering the route of a proposed extension of line from Neopit, Shawano county, to Phlox, Langlade county, about eleven and a half miles in length. Due hearing was had, at which *C. H. Hartley*, general manager, and *William Cambier*, chief engineer, appeared for the applicant, and no one appeared in opposition. As the result of these and other proceedings the Commission found that public convenience and necessity required the construction of the proposed line. On Jan. 4, 1909, a certificate was issued allowing construction as follows:

Commencing at or near the station of Neopit on the main line of the road of respondent in Shawano county, thence in a northwesterly direction through sections twenty and nineteen, town twenty-nine north, of range fourteen east; sections twenty-four, twenty-three, fourteen, eleven, ten, three, nine and four, town twenty-nine north, range thirteen east; sections thirty-three, thirty-two, thirty-one and thirty, town thirty north, range thirteen east; and sections twenty-five and twenty-six, town thirty north, range twelve east, to a point at or near the village of Phlox, Langlade county, Wis.

No. 19.

In re APPLICATION OF THE MILWAUKEE LIGHT, HEAT AND TRACTION CO.

Application herein was filed on Nov. 23, 1908, praying that a certificate of public convenience and necessity be granted covering a proposed new line, being an extension of the system of said company and known as the Pewaukee, Hartland and Oconomowoc extension. Hearings were held commencing on Dec. 21. *Clark M. Rosecrantz* appeared for the petitioner; *W. A. Hayes* for the Wisconsin Central Railway Company; *John A. Kelley*, city attorney, for the city of Oconomowoc; and *Joseph Welfel*, chairman, for the town of Brookfield. *Paul Gienck* and *Charles A. Zimmerman*, each for himself. The Milwaukee & Western Ry. Co. appeared through its counsel, *H. L. Eaton*, and represented that it also contemplated the extension of its line in the direction set out in the application, and desired that the instant application be held in abeyance pending the making of application by said Milwaukee & Western Ry. Co. for a somewhat similar certificate. A decision was rendered on Jan. 12, 1909, in which it was

Held: That the question presented in the application is, whether public convenience requires and a necessity exists for the construction of the line proposed in the application and this question can not be affected by the fact that some competing company may at some future time desire to build a somewhat similar line and may therefore in the future file a somewhat similar application. Motion denied.

The matter having passed through all the steps required by the statutes, the Commission found and determined that the proposed extension of applicant's line of railway would be a public convenience and that a necessity required the construction of the same. On Jan. 13, 1909, a certificate was issued authorizing applicant to build a line of railroad beginning at a point on the line of respondent's road in the town of Wauwatosa, Milwaukee county, extending in a westerly direction through said town of Wauwatosa, the towns of Brookfield, Pewaukee, Summit, and Oconomowoc, in Waukesha county, to the city of Oconomowoc.

No. 20.

In re APPLICATION OF THE CHICAGO, KENOSHA & MILWAUKEE ELECTRIC RAILWAY Co.

The above named petitioner, through its attorneys, *Ela, Grover, March & Eckert*, filed an application on Dec. 24, 1908, for a certificate of convenience and necessity to build a line of railway between Chicago and Milwaukee, passing through Kenosha. The application was never perfected as required by law, and the matter is considered closed.

No. 21.

In re APPLICATION OF THE SHEBOYGAN LIGHT, POWER & RAILWAY Co.

On Jan. 6, 1909, the above named petitioner filed an application for a certificate of public convenience and necessity to authorize the construction of a short line of road in order to avoid a steep and dangerous grade in the town of Sheboygan, Sheboygan county, Wis. Due hearing was had at which *Ernest Gonzenbach* and *E. R. Bowler* appeared for applicant, *Simon Gillen* and *A. C. Prescott* for people living along the line in question, and *Francis Williams* for J. M. Kohler Sons Co. A certificate issued on Aug. 31, 1909, authorizing applicant to construct a new line of railroad as follows:

Commencing at a point in the center of its tracks on the Sheboygan and Fond du Lac Plank Road, so-called, 347.4 feet northeasterly from the center of the intersection of said plank road with the section line between sections 29 and 30, thence southwesterly on a ten degree curve upon said plank road and private right of way to the point of intersection with the section line between sections 29 and 30, thence south to the section line, the section line being the center of the track, in and along the public highway on the section line, known as Kohler street, about 1,400 feet, to a point on the section line not more than 150 feet north of the point of intersection of the center line of Grafton court with the section line, thence southwesterly on Kohler street, Grafton court and the alley south of Grafton court on a 14 degree curve 654.8 feet, thence westerly on the alley south of Grafton court across Saemann street 2,827.3 feet, thence southwesterly on a seven degree curve on the Sheboygan and Fond du Lac Plank Road, so-called, 409.7 feet to the westerly end of the track to be discontinued. The certificate also recited the fact that a certain franchise issued by

the supervisors of the town of Sheboygan authorized the abandonment of the portion of the present line of applicant company lying between the points of the existing line to be connected by the new line.

No. 22.

In re APPLICATION OF THE BAY SHORE STREET RAILWAY CO.

Application was filed on March 23, 1909, praying that a certificate of public convenience and necessity be granted for the construction of a line of railway in the town of Preble, Brown county, extending between the city limits of Green Bay to the shore of Green Bay, a distance of approximately 5.800 feet. Certificate authorizing said proposed construction was issued on April 26, 1909.

No. 23.

In re APPLICATION OF THE GRAND RAPIDS STREET RAILWAY CO.

Application filed on April 3, 1909, praying that a certificate of public convenience and necessity be granted, authorizing the building of a line of railway from the city of Grand Rapids, Wis., through the village of Port Edwards to the village of Nekoosa. A second application was later filed and on Nov. 30, 1909, a certificate of convenience and necessity, authorizing the construction above mentioned, was granted.

No. 24.

In re APPLICATION OF THE WISCONSIN & NORTHERN R. R. CO. FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY, AND FOR AUTHORITY TO ABANDON A PORTION OF ITS APPROVED LINE.

Application filed on May 8, 1909, for a certificate authorizing the petitioner to abandon a portion of its unconstructed authorized line and praying for authority to construct in lieu thereof a new line as set forth in the application. After hearing and investigation the Commission determined that the proposed change was desirable, both from the standpoint of the public and of the petitioner, and on June 2, 1909, a certificate was issued authorizing the abandonment of the unconstructed authorized line of the petitioners, described as follows:

Commencing at a point where the located and approved line intersects the north eighth line of section 19, township 32 north, range 14 east, thence north and northwest on said located and approved line, terminating at a point where said located and approved line intersects the east and west quarter line of section 36, township 34, range 13 east.

Petitioner was authorized to construct a new line in lieu thereof as follows:

Commencing at a point where the located and approved line of petitioner intersects the north eighth line of section 19, township 32 north, range 14 east, thence in a northerly direction through a portion of sections 19 and 18, township 32 north, range 14 east; sections 13, 12, 11 and 2, township 32 north, range 13 east; section 35, township 33, range 13 east; thence in a northerly direction through sections 34, 27, 26, 23, 14, 11, 2 and 1, township 33 north, range 13 east; thence north through a portion of section 36, township 34 north, range 13 east, and connecting with the located and approved line at a point where said approved line intersects the east and west quarter line of said section 36, all in the counties of Langlade and Forest, state of Wisconsin.

No. 25.

In re APPLICATION OF THE CAZENOVIA & SAUK CITY R. R. Co.

Application filed on Jan. 29, 1909, amended on June 30, 1909, praying for authority to build a line of railroad from La Valle to Cazenovia. A certificate issued on July 27, 1909, authorizing the construction of a line of road as follows:

Commencing on the right of way of the Chicago & North Western Ry. Co. in the said village of La Valle, running thence in a general southwesterly direction through sections 28, 27 and 33, township 13 north, range 3 east; sections 4, 5, 8 and 7, township 12 north, range 3 east; and section 12, township 12 north, range 2 east, to the village of Cazenovia, all in the counties of Sauk and Richland, state of Wisconsin.

No. 26.

In re APPLICATION OF THE SPARTA-MELROSE ELECTRIC RAILWAY & POWER Co.

Application filed on June 29, 1909, praying for authority to construct a line of railroad from the city of Sparta, Monroe county, to the village of Melrose, Jackson county. Certificate was issued on July 27, 1909, authorizing the construction of said line as follows:

Commencing at the city of Sparta and running thence in a northeasterly direction through section 13, township 17 north, range 4 west; sections 18, 7, 6, 5 and 4, township 17 north, range 3 west; sections 33, 34, 27 and 22, township 18 north, range 3 west; thence northwesterly through sections 15, 10, 3, 4, 5 and 6, township 18 north, range 3 west; sections 1 and 2, township 18 north, range 4 west; sections 35, 34, 27, 28, 21, 20, 17, 18 and 7, township 19 north, range 4 west; thence westerly through sections 12, 11, 10, 9 and 16, township 19 north, range 5 west, to the village of Melrose.

D. APPLICATIONS FOR AUTHORITY

UNDER THE PROVISIONS OF

No.	Name of Company.	Date of certificate.	Bonds	Interest rate per cent.
41	Wisconsin & Northern Railroad Co.....	7-6-08	\$7,000,000	4
42	Milwaukee & Fox River Valley Ry. Co.....	7-18-08	155,000	6
43	The Milwaukee Electric Ry. & Light Co.....	8-20-08	2,382,000	4½
44	Sheboygan Light, Power & Railway Co.....	7-29-08	25,000	5
45	Mineral Point Electric Light Co.....	9-11-08	40,000	.....
46	White River Power Co.....	10-16-08	103,000	6
47	Eastern Wisconsin Ry. & Light Co.....	8-5-08	136,000	5
48	Wisconsin Electric Ry. Co.....	8-26-08	783,000	5
49	Ashland, Light, Power & Street Ry. Co....	12-15-08	547,000	5
50	Chi., St. Paul, Minn. & Omaha Ry. Co.....	10-2-08	140,250	½
51	Manitowoc Gas Co.....	10-27-08	6,000	5
52	Lake Superior Ter. & Transfer Ry. Co.....	11-17-08	.....	.....
53	Tomah Electric & Telephone Co.....	12-7-08	.....	.....
54	Manitowoc, Green Bay & N. W. Ry. Co.....	12-8-08	3,750,000	3½
55	Milwaukee & State Line Ry. Co.....	12-8-08	2,500,000	3½
56	Chicago & North-Western Ry. Co.....	12-8-03	30,513,000	½
57	Illinois Central Railroad Co.....	12-17-08	110,000,000	½
58	Wausau Gas Co.....	1-7-09	42,000	5
59	Waupaca Electric Light & Railway Co.....	12-16-08	38,000	4
60	Minn., St. Paul & Sault Ste. Marie Ry. Co.	12-14-08	3,280,000	4
61	Chicago, Milwaukee & St. Paul Ry. Co.....	12-15-08	.....	.....
62	Iron River Light & Power Co.....	1-5-09	15,000	7
63	Southern Wisconsin Power Co.....	12-22-08	2,500,000	5
64	Sheboygan Light, Power & Ry. Co.....	1-18-09	11,000	5
65	Mellen Water & Light Co.....	1-8-09	20,000	5
66	Manitowoc Gas Co.....	1-14-09	6,000	5
67	Menomonee Falls Electric Light Co.....	.....	.....	.....
67a	Mineral Point Electric Light Co.....	2-16-09	50,000	6
68	Park Falls Water, Light & Power Co.....	3-1-09	.....	.....
69	Waukesha Gas & Electric Co.....	3-2-09	600,000	5
70	La Crosse City Railway Co.....	5-19-09	200,000	5
71	Northwestern Light & Power Co.....	3-4-09	.....	.....
72	Minn., St. Paul & Sault Ste. Marie Ry. Co.	3-20-09	.....	.....
73	Interstate Light & Power Co.....	3-25-09	.....	.....
74	Ladysmith Lighting Co.....	4-10-09	15,000	6
75	Oshkosh Water Works Co.....	5-1-09	16,000	5
76	Ashland Water Co.....	5-13-09	230,000	½
77	Manitowoc Gas Co.....	5-10-09	4,500	5
78	Wisconsin Central Ry. Co.....	5-18-09	1,063,955	4
79	Interstate Light & Power Co.....	5-21-09	150,000	6
80	Fort Atkinson Gas Co.....	6-11-09	.....	.....
81	Sparta-Melrose Electric Ry. & Power Co.	6-12-09	300,000	5
82	Superior Water, Light & Power Co.....	6-26-09	200,000	5
83	Chicago, Milwaukee & St. Paul Ry. Co.....	6-15-09	50,000,000	½
84	Eastern Wisconsin Ry. & Light Co.....	6-24-09	217,000	5
85	Minn., St. Paul & Sault Ste. Marie Ry. Co.	7-3-09	1,000,000	4
Total.....			\$217,944,705	

¹ Notes.

² Common stock.

TO ISSUE STOCKS, BONDS AND NOTES.

CHAPTER 576, LAWS OF 1907.

Stock.	Dated.	Due.	Purposes.
.....	7- 1-07	7- 1-1932	Constr. equip., purchase of right of way, etc.
.....	7-18-08	7-18-1900	Construction.
.....	1- 1-08	1- 1-1931	Refunding, exts., additions, betterments.
.....	1- 1-03	1- 1-1933	Construction.
.....	1- 1-08	1910 to 1934	Canceled, and certificate No. 67a issued.
.....	10- 1-03	10- 1-1923	Paying outstanding indebtedness and retiring preferred stock.
.....	8-20-08	8- 1-1938	Improvements, additions, extensions, additional equipment.
² \$50,000	1- 1-09	1- 1-1939	Purchase of all property of the Winnebago Traction Co.
.....	6- 1-1880	6- 1-1930	Refund—Purchase of White River Power Co.—Improvements, betterments.
.....	6- 1-07	6- 1-1924	Const. of road from Draper to Park Falls.
¹ \$95,000	.....	.....	Enlargements, extensions, betterments.
² \$7,000	.....	.....	Redeem outstanding bond issue of like amt.
.....	1- 2-08	1- 1-1941	Additions, betterments, improvements. To provide working capital.
.....	1- 2-08	1- 1-1941	Paying outstanding indebtedness—const.
.....	11- 1-1897	11- 1-1897	Paying outstanding indebtedness—const.
.....	11- 1-08	11- 1-1955	Refunding—paying outstanding indebtedness—betterments, improvements.
.....	9- 1-05	9- 1-1930	Refunding—paying outstanding indebtedness—construction, betterments, additional equipment.
.....	12- 1-08	12- 1-1923	Extensions, enlargements, betterments.
.....	6-18-1888	7- 1-1938	Retiring stock—improvements.
² \$3,184,300	.....	.....	Construction of Duluth and Drake branches.
² \$66,328,500	.....	.....	Construction and equipment of Pacific coast extension.
.....	12-31-08	12-31-1918	Paying outstanding indebtedness.
.....	10- 1-08	10- 1-1938	Refunding—extensions—betterments—construction.
.....	9- 1-03	7- 1-1933	Reconstruction.
.....	1- 1-09	1- 1-1924	Paying outstanding indebtedness.
.....	6- 1-07	6- 1-1924	Enlargements, extensions, betterments.
.....	4- 1-09	1910 to 1929	Abandoned.
² 9,000	.....	.....	Refunding—paying outstanding indebtedness—construction.
.....	1- 1-09	1- 1-1950	Paying outstanding indebtedness—improvements, extensions.
.....	7- 1-08	7- 1-1929	Refunding—paying outstanding indebtedness—extensions, improvements.
² 5,000	.....	.....	Refunding—paying outstanding indebtedness—improvements, extensions.
.....	.....	.....	Exchange for lease of power plant of Northwestern Iron Co.
² 2,016,000	.....	.....	Purchase of stock of Wisconsin Central Ry. Co.—completion of terminals at St. Paul.
² 4,032,000	.....	.....	Minneapolis, Superior and Duluth—additions, improvements.
² 1,000	.....	.....	Organization expenses—procuring right of way—contracts and plans and specifications of construction.
.....	4- 1-09	4- 1-1919	Paying outstanding indebtedness.
.....	8- 1-02	8- 1-1922	Enlargements, extensions, betterments.
.....	6- 1-07	6- 1-1924	Refunding.
.....	.....	.....	Enlargements, extensions, betterments.
² 9,000	.....	.....	Payment of rolling stock.
.....	6- 1-09	6- 1-1930	1910-1916
² 25,000	.....	.....	Purchase of Platteville Electric Light & Power Co.—construction.
² 150,000	.....	.....	Construction—exchange for real estate.
.....	5- 1-09	5- 1-1949	To exchange for municipal bonds and for construction purposes.
.....	9- 1-09	9- 1-1929	Refunding.
.....	.....	.....	Construction of Pacific coast extension—terminals—purchase of rolling stock.
.....	10- 1-03	10- 1-1923	Improvements, additions, extensions.
.....	7- 1-1888	7- 1-1938	Construction of Duluth-Brooken branch.
² \$108,431,800	.....	.....

¹ Maximum rate.² Preferred stock.

E. INFORMAL COMPLAINTS AGAINST CARRIERS.

No. 1653.

July 25, 1908.

*Frank B. Fullmer, Wausau, vs. Wausau Street Ry. Co.***PASSENGER FARES.**

Formal complaint filed. See page 144.

No. 1654.

July 2, 1908.

*W. A. Lobb, Ironwood, Mich., vs. W. C. Ry. Co.***EXCURSION TICKET.**

Complainant alleged that he purchased an excursion ticket from Ironwood, Mich., to Plover, Wis., on a Saturday, same being a round trip ticket, the return portion to be good until the following Monday morning. A freight train left Plover on Monday morning, and the first passenger left on Monday afternoon. Complainant took the passenger train and the conductor refused to honor his ticket. Complainant contended that the company could not require him to ride on a freight train.

The matter was one of interstate commerce and the Commission had no jurisdiction, but the Commission took the matter up with the railway company, and it forwarded to the Commission printed rules, showing that under the company's rules return tickets were good only on Monday mornings, of which information complainant was advised.

No. 1655.

July 2, 1908.

*Charles G. Roberts, Balsam Lake.***ARTICLES OF INCORPORATION OF RAILROAD COMPANY.**

Inquiry was made herein whether in case of the proposed organization of a railway company it was necessary that the articles of incorporation should be submitted to the Railroad Commission before organization. The Commission informed him that it had no authority until after the organization was effected.

No. 1656.

July 6, 1908.

*Janesville Cement Shingle Co., Janesville, vs. C. & N. W. Ry. Co.***MAINTENANCE OF SPUR TRACK.**

Complainant alleged that a side track had been built from the industrial side track of the railway to complainant's sand hills, and that, later, complainant had purchased the track. Later it became necessary to move and level up the track and the railway company refused to do it unless complainant paid for the work. Complainant refused to do this and contended that under the law railway companies were required to maintain adequate side tracks. The Commission informed complainant that the law did not apply in the instant case as complainant had purchased the track.

No. 1657.

July 2, 1908.

*C. E. Bell, Grinnell, Iowa.***REFUND ON MILEAGE BOOK.**

Inquiry in regard to the unused portion of a 500-mile mileage book at the end of the year, as to whether the railway company had a right to refund on the basis of the regular ticket charge; that is, whether it could estimate the value of the ticket on the basis of 2.5 cts. per mile.

The Commission informed inquirer that the company was within its

rights in so valuing the ticket for a refund. See also informal railway case No. 1662.

No. 1658.

July 7, 1908.

P. H. Morrissey, G. M., B. of R. T., Cleveland, Ohio, vs. W. C. Ry. Co.

ALLEGED VIOLATION OF FULL CREW LAW.

Complainant informed Commission that going south on the Wisconsin Central out of Fond du Lac, trains need a helper; that the day crews on these engines consist of one foreman and one helper, and when not helping trains up hill, they are doing switching in the yard; and that such service is considered road service; that as the crews on these engines consist of one foreman and one helper, the operation of these engines in road service is in violation of the Full Crew Law of Wisconsin.

Matter was taken up by letter with the company and complainant's letter referred to it, and the company replied explaining its practice and contending that it was not violating the law. The company's reply was referred to complainant and complainant afterward wrote to the Commission that he believed the position taken by the railway company was correct under the law.

No. 1659.

July 10, 1906.

C. S. Keene American Cigar Co., 111 5th Ave., New York City, vs. G. B. & W. R. R. Co.

EXCESSIVE RATES.

Formal complaint filed. See page 143.

No. 1660.

July 9, 1908.

W. I. Wojta, Reedsville.

REMOVAL OF TELEPHONE FROM RAILWAY STATION.

Complainant advised the Commission that the Manitowoc & Western Telephone Co., upon the order of the railway company's superintendent, removed telephone previously maintained at the railway station at Reedsville for the free use of the railroad and its patrons, which removal caused loss and damage to complainant and many others.

The Commission informed complainant that the law affecting free telephone service prohibited the granting of free telephone service to any person, firm or corporation.

No. 1661.

July 13, 1908.

Howe & Gilman, Boscobel.

FINANCING R. R. CO. PRIOR TO ISSUANCE OF CERT. OF CON. & NEC.

The applicants herein asked whether or not a corporation organized for the purpose of purchasing, constructing and operating a railway from LaValle via Cazenovia to Sauk City, could have voted it municipal aid by certain towns and villages as provided by secs. 945 and 946, Statutes of 1898, without first applying for and receiving a certificate of convenience and necessity, and was advised that the law did not require a certificate of convenience and necessity as a condition precedent to the right of a municipality granting aid under said sections.

No. 1662.

July 13, 1908.

L. G. Earle, New Richmond, vs. W. C. Ry. Co.

REFUND ON UNUSED MILEAGE.

Complainant advised the Commission that above named company allowed a refund of 30 cts. for 162 miles of unused transportation in two family mileage books, charging 2.5 cents for the used portion.

Complainant was advised that the refund was made in accordance with the terms of the contract with the mileage books, and that the Commission was without jurisdiction in the matter of claims. See also informal railway case No. 1657.

No. 1663.

July 14, 1908.

Wm. Geo. Bruce, Milwaukee.

TELEGRAPH RATES.

Inquiry was made as to whether or not the Commission had authority over telegraph rates in Wisconsin, and if there was anything in the law prohibiting telegraph companies from making higher rates for a shorter distance than for a longer one.

Held: That telegraph companies are under the jurisdiction of the Commission and subject to the same control as railways; that they must file schedules naming their rates, and such rates are the measure of their duty to the public; that there is no "long and short haul" provision in the law, and that the matter could be brought before the Commission by filing a formal complaint.

No. 1664.

July 13, 1908.

L. K. Wright, Wausau. vs. Wausau Street Ry. Co.

SIX-FOR-A-QUARTER-TICKETS.

Complaint alleging that the street railway company would not sell "six-for-a-quarter-tickets" to passengers while on the street cars. The matter was taken up with the company by letter, and thereafter information was received from complainant to the effect that arrangements had been made with the company whereby passengers were permitted to purchase tickets as requested.

No. 1665.

July 15, 1908.

A. J. Kujawa, Rudolph.

STATION FACILITIES.

Formal complaint filed. See page 142.

No. 1666.

July 11, 1908.

Harris & Hosler, Reedsburg, vs. C. & N. W. Ry. Co. & Wabash R. R. Co.

FREIGHT OVERCHARGE.

Complaint alleging that certain claims against the C. & N. W. Ry. Co. for alleged overcharges on shipments of potatoes to points east and south of Chicago had been refused by the respondent.

Though the matter was outside of its jurisdiction, the Commission took it up with the railway company and effected a settlement satisfactory to complainant.

No. 1667.

July 17, 1908.

Brooklyn Mercantile Co., Brooklyn.

CLAIM FOR DRAYAGE CHARGE.

Complainant alleged that the C. M. & St. P. and C. & N. W. Ry. Cos. had made certain charges for drayage between their stations at Janesville on shipments consigned by it over those roads from Stoughton to Brooklyn, and from Brodhead to Brooklyn.

Commission informed claimant regarding shipment from Stoughton to Brooklyn over the St. Paul and North Western, that the tariffs provided through rates and through billing from Stoughton to Brooklyn, with a minimum charge of 40 cts., as per charge; and that there were no through rates in force from Brodhead to Brooklyn, the minimum being 25 cts. to each line, and cartage, which, in the instant

case, was 10 cts., making a total of 60 cts., as per charge. Commission suggested that if complainants thought the rates excessive, they could file formal complaint with Commission and the same would be investigated.

No. 1668.

July 24, 1908.

Albert Reuth, Sun Prairie, vs. C. & N. W. Ry. Co.

OVERCHARGE ON FREIGHT.

Complainant alleged that, in making shipment of sheep from Sun Prairie to Chicago, he had six sheep which were weak, and he felt it necessary to protect them by putting them into the car in a small elevated cage, and did so, and that the company charged him the minimum provided for a double deck car, the weight of his total shipment being 9,000 lbs.

The matter was outside of the jurisdiction of the Commission but was taken up with the company, and it contended that the placing in the car of the extra deck, even though not a full deck, that the minimum rate for a double deck should apply. The Commission referred the matter to the I. C. C., and that commission advised the company that in its opinion the minimum to be charged should be 12,000 lbs.

No. 1669.

July 17, 1908.

Geo. W. Price, Crandon.

SIDE TRACKS.

Inquiry regarding the payment for the construction of side tracks. The Commission informed inquirer that under the law the entire expense of construction must be borne by the person for whom the same are constructed.

No. 1670.

July 17, 1908.

Hussa Brewing Co., Bangor, vs. L. & S. R. Co. & C. M. & St. P. Ry. Co.

OVERCHARGE ON BEER SHIPMENT.

Complainant alleged an overcharge on a beer shipment L. C. L. from Bangor to Stoddard, Wis., and inquired if it was not entitled to the combined rates from Bangor to La Crosse and from La Crosse to Stoddard, rather than the through rate, the through rate being 9 cts. in excess of the combined rate.

Commission took the matter up with the railway company by letter and that company informed it that it had no objection to allowing the combined rates, and that the charging of the through rate was an error on the part of its agent.

No. 1671.

July 18, 1908.

The Wisconsin Chair Co., Port Washington.

QUOTED RATES.

Inquiry was made by the above named company as to whether it was illegal to protect a rate quoted which varied from the published rate on intra-state shipments, the company stating that on a shipment of logs from Owen to Boyd, it was assessed upon a basis of 1.75 cts., as against a quoted rate of 1.5 cts.

Held: In a case recently decided a quotation was made to a shipper of \$1.25 per ton on coal. The rate as shown by the tariff on file was \$2.75 per ton. The shipper in good faith purchased his coal on the supposition that the rate charged him would be \$1.25 per ton and no more, and sold the same to his customers on the basis of his being required to pay that amount, and no more, for freight. The error in quotation was discovered before delivery and the consignee paid the

amount of the freight under protest and brought action to recover the excess. The supreme court in this case held that the published rate was the only lawful rate and that the shipper could not recover the difference between the rate quoted and the rate charged. *Texas & Pacific Ry. Co. v. Mugg*, 26 Sup. Ct. Rep. 628, decided May 14, 1906.

No. 1672.
Wisconsin Pipe & Fuel Co., Eau Claire.

July 15, 1908.

DEMURRAGE BUREAU RULES.

Request was made for the Commission's interpretation of the rule in the Wisconsin demurrage bureau's rules and instructions to railway agents: "Weather interference. *Within period of free time allowed for loading and unloading.*"

Held: That the only time allowed for bad weather is within the period of free time allowed for loading and unloading.

No. 1673.
Gittner Coal & Supply Co., Waukesha, vs. C. M. & St. P. Ry. Co.

July 3, 1908.

SWITCHING OF CARS.

Complaint to the effect that two cars of coal intended for the Waukesha Water Works Co. were received by it over the W. C. Ry., and not having a team track near the point of delivery, it requested the W. C. Ry. agent to switch the cars over to the C. M. & St. P., consigned to complainant, and to a team track near the water works, with consent of complainant; after the cars were placed, and before unloaded, complainant was notified by the C. M. & St. P. that it would not be allowed to unload the cars from that track, and the cars were taken back to the W. C. Ry. track. Complainant also advised the Commission that the C. M. & St. P. and W. C. had at this point a switching arrangement and that a switching order had been given by the W. C. to the C. M. & St. P. for such delivery for unloading.

The Commission informed the complainant that the same question had come before it previously, having been involved in the matter of *Clark v. C. M. & St. P. Ry.* 1 W. R. C. R. 590, the question being one involving the opening of one railway's terminals to another railway, but that the decision in that case only applied to that particular case, and that until an order was made in the instant matter, the tariffs must govern.

No. 1674.
Emil Tesch, Schofield, vs. Wausau Street R. R. Co.
Formal complaint filed. See page 144.

July 24, 1908.

No. 1675.

July 27, 1908.

In re MINIMUM CHARGES ON SINGLE SHIPMENTS.

In the above entitled matter the railway companies in the western classification notified the Commission that they proposed to change the rule regulating charges on single shipments of freight. This proposal was submitted by the Commission to a large number of shippers in the state, resulting in many objections, whereupon the companies submitted the following rule:

"Charge on a single shipment of one or more classes shall be the charge for 100 lbs. at third class rate, but in no case will the charge for a single shipment be less than 25 cts."

No objection being offered to its adoption, the companies were so advised and it went into effect.

No. 1676. July 29, 1908.
Brickner Woolen Mills Co., Sheboygan Falls, vs. C. & N. W. Ry. Co.

ADVANCE IN FREIGHT RATE.

The Commission was advised by the above company of an advance in freight rates between Chicago and Sheboygan Falls on scoured wool, from 60 to 80 cts. local, the C. L. rate being raised from 25 cts to 33 cts.; also that it believed the rate of 40 cts. on manufactures goods pretty high.

The Commission advised the complainant that the matter was one without its jurisdiction; but it took the matter up with the railway company, and that company advised it that the matter would be gone into and some satisfactory adjustment made if possible.

No. 1677. July 25, 1909.
Cooper & Mazson Lumber Co., vs. C. & N. W. Ry. Co.

OVERCHARGE ON FREIGHT.

Formal complaint filed. See page 143.

No. 1678. July 25, 1908.
Gehl Bros. Mfg. Co., West Bend.

FREIGHT ON FEED AND ENSILAGE CUTTERS, POWER.

Inquiry whether the freight rates on feed and ensilage cutters, hand, applied to power implements of that nature. Commission informed the inquirer that the power cutter was not entitled to the rates applied to hand implements.

No. 1679. July 25, 1908.

In re DISCRIMINATION IN HARVEST OR EXCURSION TICKETS.

Prior to the above date complaints were received by the Commission alleging discriminations against citizens of Wisconsin, inasmuch as harvest or excursion tickets from outside of the state to points in the state, and from points in the state to points out of the state were being sold at lower rates than those charged for like services within the state.

The Commission took the matter up with the various railway companies, advising them of the complaints, and they replied that no such discrimination was being made.

No. 1680. July 23, 1908.
Western Freight Adjustment Co. vs. C. M. & St. P. Ry. Co.

OVERCHARGE ON FREIGHT:

Complaint to the effect that said company had charged a rate of 2 cts. per cwt. on a shipment of stone from South Knowles to North Knowles, which charge was claimed to be excessive.

The Commission informed claimant that it could find no tariff in its files providing for a lower rate than the one charged, which was the regular distance tariff.

No. 1681. July 30, 1908.
H. J. Heinz Co., Pittsburg, Pa.

CONCENTRATION RATES.

Formal complaint filed. See page 158.

No. 1682. July 31, 1908.
D. W. Case, Baraboo, vs. C. & N. W. Ry. Co.

DANGEROUS CROSSING.

Complaint alleging a dangerous highway crossing on the C. & N. W. Ry. line at the southern limits of the city of Baraboo. The Commis-

sion took the matter up with the company, which made changes satisfactory to complainant.

No. 1683.

Aug. 1, 1908.

R. S. Jostin, Mauston, vs. U. S. Express Co. and C. M. & St. P. Ry. Co.

FAILURE TO MOVE EXPRESS.

Complaint alleged the failure of the above companies to move a shipment of poultry which was ready for shipment.

The Commission took the matter up with both companies and a settlement satisfactory to complainant was arrived at, and orders issued which will prevent a recurrence of the difficulty.

No. 1684.

Aug. 2, 1908.

M. J. Wallrich, Shawano.

CERTIFICATE OF CONVENIENCE AND NECESSITY.

Inquiry whether or not a certificate of convenience and necessity was necessary before building an extension of a railway over an Indian reservation, when the consent for such building had already been obtained from the government.

Held: Such application must be made and certificate issued as provided in sec. 1797—39 of the Laws of 1907.

No. 1685.

Aug. 7, 1908.

Dr. C. W. Van de Zande, Wrightstown.

OVERCHARGE ON FREIGHT.

Complainant alleged that he had ordered a motor buggy shipped from Chicago, but that the company from whom he had ordered the same had shipped it from Auburn, Ind., the place of manufacture, and he made the claim that he should only have paid the freight from Chicago to Wrightstown.

Held: The matter is one for adjustment between himself and the concern from which the motor buggy was purchased.

No. 1686.

Aug. 8, 1908.

Alex Feragen, Ogdensburg, vs. G. B. & W. R. R. Co.

WEEDS ON RIGHT OF WAY.

Complainant alleged that the railway company's line ran through good farms, but that its right of way was covered with weeds, and requested that it be compelled to destroy them.

The matter being outside the jurisdiction of the Commission, it was taken up informally with the company, which advised it that it was unaware of any negligence on its part and promised to investigate, and if conditions were as complained of, to remedy them.

No. 1687.

Aug. 6, 1908.

Western Lime & Cement Co., Milwaukee, vs. C. & N. W. Ry. Co.

OVERCHARGE ON FREIGHT.

Complaint to the effect that a charge of 8 cts. per cwt. on a shipment of lime from Milwaukee to London, Wis., was made, when the charge should have been, instead, 7.5 cents. under the distance tariff.

The matter was taken up with the railway company, which contended that the charge made was the correct one, same being the commodity tariff on cement, carloads. Complainant was advised, that the principle involved was of importance, and if a formal complaint was filed, it would be entertained.

No. 1688. Aug. 15, 1908.
J. F. Crosse, La Crosse Plow Co., La Crosse, Wis.

FREIGHT RATES.

Inquiry as to whether railroad companies in Wisconsin were permitted to charge a higher rate for a short haul than for a long haul when the short haul was entirely within the long haul, on interstate business.

Held: There is no long and short haul provision in the Wisconsin law.

No. 1689. Aug. 16, 1908.
Greenleaf Stone Co., Green Bay, vs. C. M. & St. P. Ry. Co.

DEMURRAGE CHARGES.

Formal complaint filed. See page 145.

No. 1690. Aug. 13, 1908.
Rev. C. Rugg, Rockfield, vs. C. & N. W. Ry. Co.

TRAIN SERVICE.

Complaint was made as to the service of the C. & N. W. Ry. Co. at Rockfield. The matter was taken up with the company which made changes in its schedule that seem to give satisfactory service to the territory effected.

No. 1691. Aug. 19, 1908.
Green Bay Box & Lumber Co., Green Bay, vs. C. M. & St. P. Ry. Co. and Wis. & Mich. Ry. Co.

FREIGHT OVERCHARGE.

Formal complaint filed. See page 149.

No. 1692. Aug. 24, 1908.
C. St. P. M. & O. Ry. Co., St. Paul, Minn.

REFUND.

Company inquired whether certain refunds could be made under the laws of Wisconsin. The Commission advised that the time during which claim for refund may be made was limited by the laws of 1907 to six months after shipment has moved, and that therefore the claim about which the company inquired had outlawed.

No. 1693. Aug. 25, 1908.
V. M. Weeks, Fountain City Supply Co., Fond du Lac, vs. C. & N. W. Ry. Co.

PENALTY FOR NOT HAVING PASSENGER TICKET.

Complainant alleged the charging of a penalty of 10 cts. to each person boarding a train of the above company unprovided with a passenger ticket, in addition to his having to pay a cash fare.

The Commission quoted from an opinion of the attorney general upon the question, which authorized the collection of such penalty, stating however that refund must be made.

No. 1694. Aug. 25, 1908.
C. W. Strelec, Pound, vs. C. M. & St. P. Ry. Co.

OVERCHARGE ON FREIGHT.

Complainant alleged an overcharge on a shipment of 5000 bricks from DePere to Pound.

Commission took the matter up with the company, which admitted an overcharge and requested claim to be forwarded to the company. Claimant was so advised.

No. 1695.

Aug. 27, 1908.

In re VIOLATION OF SIXTEEN HOUR LAW.

Complainant alleged that the C. & N. W. Ry. Co. had allowed one of its switchmen to work continuously for twenty-four hours.

Commission took the matter up with the company and it was informed that the company had investigated the matter and found that the man had worked twenty-four hours continuously, but that the occurrence was a mistake and was due to the night yardmaster not having informed the day yardmaster of the man's having worked the preceding night; and that the company had no intention of violating the law.

No. 1696.

Aug. 24, 1908.

Geo. S. Parker, Janesville, vs. C. M. & St. P. Ry. Co.

SERVING MEALS IN BUFFET CAR.

Inquiry was made as to whether or not a railway company was permitted under the law to refuse to serve meals in a buffet or cafe car to a passenger not holding a parlor car ticket when such buffet or cafe is located in the parlor car.

No precedents having been established, the matter was submitted to the respondent company, which informed the Commission that it considered itself under no obligation to serve meals in a parlor car to persons not passengers in such cars; but that its practice was to make every effort to accommodate passengers not traveling in the parlor car when it could be done; and that it was a rule of the company that such passengers must wait in the day coaches until their meals were ready, and after being served, must return immediately to the day coach. This information was forwarded to complainant.

No. 1697.

Aug. 27, 1908.

Michels Brewing Co., Eau Claire.

EXCESSIVE RATES.

Complainant alleged excessive rates on beer and forwarded to Commission expense bills for certain shipments made by it.

Commission made an examination of the expense bills and advised complainant that according to the published tariffs on file with it, the bills were correct, but stated that if complainant believed the charges to be excessive, formal complaint could be made and the matter would be investigated.

No. 1698.

Sep. 1, 1908.

W. Krom & Co., Gillett.

EXCESSIVE FREIGHT RATES.

Complainants alleged the charging of excessive rates on apples shipped in crates.

Commission advised complainants that the western classification provided for freight shipped in crates should take the rate next higher than in boxes, which was the rate charged on the shipment of apples.

No. 1699.

Sep. 1, 1908.

Jac. F. Miller, Town of Rhine, Elkhart, Wis., vs. C. M. & St. P. Ry. Co.

MAINTENANCE OF BRIDGES.

Formal complaint filed July 2, 1909.

No. 1700.
E. M. Wirig, La Crosse, vs. C. & N. W. Ry. Co.

Sep. 4, 1908.

OVERCROWDED CARS.

Complainant alleged that he had been compelled to stand while a passenger on the company's train No. 501 from Elroy to La Crosse; that it was a common occurrence that passengers were obliged to stand while riding upon the train in question, owing to the lack of equipment.

The matter was taken up with the company and resulted in an additional parlor car being placed on this train between Elroy and Rochester, Minn.

No. 1701.
John O. Laird, Town of Fountain Prairie, Fall River, vs. C. M. & St. P. Ry. Co.

Sep. 5, 1908.

DANGEROUS CROSSING.

Complainant advised Commission that two certain highway crossings in said town, constructed by the said railway company, had been left in an uncomplete condition and were dangerous.

The matter was taken up with the railway company, and Commission was afterwards advised that the crossing had been improved.

No. 1702.
M. E. Dillon, Ashland.

Sep. 10, 1908.

CONSTRUCTION OF LAW.

Commission was advised that the agent of a railway company had quoted rates incorrectly on scrap iron, and on the strength of such quotation a dealer purchased 220 tons; after the purchase and shipment the error was discovered and it was found that the legally published rate was in excess of the rate quoted, to the extent of \$220.

Commission advised complainant that the question was covered by several decisions of the U. S. supreme court, which hold that in spite of the error of the agent the shipper must pay the regular schedule rate. Commission referred to 158 U. S. 98 and 26 Sup. Ct. Rep. 628.

No. 1703.
A. F. Menges, Madison, vs. C. M. & St. P. Ry. Co. & C. & N. W. Ry. Co.

Sep. 16, 1908.

BLOCKADING CROSSING.

Complainant alleged the unreasonable blocking of the railroad crossings on Williamson street, Madison.

Commission informed complainant that the matter was one of purely local police regulation, and one over which it had no jurisdiction. The matter, however, was taken up informally by the Commission with the railway companies and received replies stating that instructions had been given forbidding any further annoyances at the crossings.

No. 1704.
Geo. A. Schroeder, Milwaukee, vs. C. & N. W. Ry. Co.

Sep. 17, 1908.

DISCRIMINATION, AND OVERCHARGE ON FREIGHT.

Complainant alleged that the company furnished large cars for the transportation of grain when smaller cars had been ordered and charged the minimum rate applying on such larger cars.

The matter was taken up with railway company and an adjustment of the discrimination was arrived at. Claimant then informed Commission that the company was willing to adjust the overcharges made if it had the Commission's permission. The Commission informed claimant that in order to adjust the overcharges it would be necessary to file formal complaints and the necessary blanks were furnished claimant.

No. 1705.
C. M. & St. P. Ry. Co., Chicago, vs. H. Marcus.

Sep. 14, 1908.

REFUSAL TO PAY TARIFF CHARGES.

The company informed the Commission that H. Marcus of Soldiers Grove refused to pay tariff charges, which resulted in his having violated the statutes of Wisconsin, by having secured transportation of property at less than the tariff rate. Commission advised company that according to its decision in the case of *Trostel vs. W. O. Ry. Co.* 2 W. R. C. R. 761 "the published rates are the lawful rates and can not be departed from by either carrier or shipper without subjecting one or both parties to a penalty." Commission also advised Mr. Marcus of this decision. A conference between the railway company and Mr. Marcus was arranged for by the Commission at the office of the Commission, but on the date set for the same Mr. Marcus failed to appear.

No. 1706.
F. J. Riley, Phillips, vs. C. & N. W. Ry. Co.

Sep. 18, 1908.

OVERCHARGE ON FREIGHT.

Complainant alleged that the railway company had overcharged him on a shipment of lumber from Phillips to Sheboygan. Commission took the matter up with the company, and an adjustment of the claim was arrived at.

No. 1707.
H. G. Flieth, Wausau, vs. C. & N. W. Ry. Co.

Sep. 19, 1908.

OVERCHARGE ON FREIGHT.

Claimant alleged overcharges on lumber shipped from Koepenick to Headquarters, Wis. The matter was taken up with the company, which refunded \$73.53, found to have been overcharged.

No. 1708.
Badger Manufacturing Co., Racine, vs. C. & N. W. Ry. Co.

Sep. 22, 1908.

INADEQUATE SERVICE.

Complainant alleged delay in transporting goods from Chicago to Racine, and also that agents of the road do not advise of arrival of goods at Racine. Commission took the matter up with the railway company, and instructions were issued by the railway company which it believed would remove further delays.

No. 1709.
Winthrop Scribner, Eldorado, vs. C. & N. W. Ry. Co.

Sep. 24, 1908.

LACK OF TELEPHONIC CONNECTION.

Complainant and others alleged the lack of telephone service in the station of the railway company at Eldorado. The matter was taken up with the railway company and instructions were issued by the railway company to install a telephone at an early date.

No. 1710.
Lyman-Smith Grain Co., Milwaukee, vs. C. & N. W. Ry. Co.

Sep. 20, 1908.

EXCESSIVE FREIGHT RATES.

Complainant alleged that it ordered from the railway company a small car for the shipment of grain, but that the company furnished it with a large car and charged it the minimum rate on 43,000 lbs. which is the minimum weight on an 80,000 lb. capacity car, while the actual weight of the car was 36,980 lbs.

The Commission took the matter up with the railway company and

was informed by it that the company was about to reinstate the old rule relating to the application of small car minimum on large cars furnished at the railway company's convenience for the handling of grain, and complainant was so informed.

No. 1711. Sep. 29, 1908.
Roger C. Guenther, Knowlton, vs. C. M. & St. P. Ry. Co.

TELEPHONE SERVICE.

Complaint alleging that the railway station at Knowlton was cut off from telephone communication.

Commission took the matter up with the company and after an investigation it advised that the people at Knowlton were satisfied not to have telephone service installed at the station. This information was forwarded to complainant.

No. 1712. Sep. 29, 1908.
Brown Deer Lumber & Fuel Co., Milwaukee.

OVERCHARGE ON FREIGHT.

Complainant alleged an overcharge on a shipment of slabwood to Arlington Heights, Ill.

Commission informed complainant that the charge indicated on the expense bill referred to it for examination was the correct one.

No. 1713. Sep. 29, 1908.
Geo. A. Thiele, Taylor, and H. E. Burton, Hixton.

INQUIRY CONCERNING LAW.

The above parties made inquiry as to whether or not a provision in a lease restricting the lessees to the handling of potatoes *only* in an elevator leased from a railway company, would be binding upon the assignees of the lessees.

Commission advised the parties that it was its opinion that the lease's terms would be binding and the elevator could not be used for any purposes prohibited in the lease.

No. 1714. Oct. 2, 1908.
M. S. Halverson, Stoughton, vs. C. & N. W. Ry. Co.

LOSS OF SHIPMENT.

Complainant alleged that a dresser shipped to Madison from Stoughton had never been received by consignee, and that the company would pay no attention to consignor's claim.

Commission took the matter up with the railway company, and an adjustment of the claim was finally made.

No. 1715. Sep. 26, 1908.
Curtis & Yale Co., Wausau, vs. C. & N. W. Ry. Co.

OVERCHARGE ON FREIGHT.

Complainant alleged overcharge on shipment of lumber from Wausau to Rice Lake and requested the Commission to investigate the matter.

Commission took the matter up with the railway company and it conceded complainant's claim, and stated that refund would be made.

No. 1716. Sep. 30, 1908.
P. F. Boulay & Bro. Co., Fond du Lac, vs. C. & N. W. Ry. Co.

OVERCHARGE ON FREIGHT.

Complainant alleged an overcharge on a shipment of a car of oats from Oak Center to Milwaukee and made claim for a refund. It

stated that the charge had been made on the basis of the minimum weight for an 80,000 lb. capacity car, while the actual weight was 41,840 lbs.

Upon investigation the complainant was advised that the railway company had evidently made an error in its charge, and that it would doubtless adjust upon its attention being called to it.

No. 1717.

Oct. 3, 1908.

Lange Canning Co., Eau Claire, vs. C. & N. W. Ry. Co.

LONG AND SHORT HAULS.

Inquiry was made as to whether there was any provision in the state law regulating charges on "long and short hauls" within the state, reference being made to carload rate between Reedsburg and Madison, as compared with that between Reedsburg and Milwaukee.

Commission informed complainant that there was no provision of the kind in the Railroad Commission Law, but suggested that if complainant believed the charges of the railway company to be excessive, it could file formal complaint with the Commission and the same would be investigated. Commission also took the matter up informally with the railway company, and it was advised by that company that an amendment of the tariff would be arranged which would make applicable the same rate from Reedsburg to Madison, as applied to shipments from Reedsburg to Milwaukee, which information was forwarded to complainant.

No. 1718.

Sep. 29, 1908.

D. C. Converse, Ft. Atkinson.

REFUND ON UNUSED TICKET.

Inquiry was made if there was any law which would prevent a railway company from redeeming the unused portion of a ticket, or from extending its time limit.

Held: There is no law prohibiting the railway company redeeming the unused portion of a passenger ticket; but if it redeems unused portions of tickets for one person, it must do so for all persons making such requests, and must do so upon a rule contained in a legally published tariff, as provided in the Wisconsin Statutes.

No. 1719.

Oct. 6, 1908.

J. A. Koenders, North Fond du Lac.

SIXTEEN HOUR LAW.

Inquiry was made of the Commission as to whether the sixteen hours of work under the law prohibiting a railway company from allowing an employe to work for more than sixteen consecutive hours, ends when the first home switch is reached, or whether the law would permit putting away the train and caring for the engine.

Held: The sixteen hours must include the time the employe was engaged in performing the necessary work about his engine and train.

No. 1720.

Oct. 8, 1908.

A. H. Invert, Beaver Dam.

ROUTING OF SHIPMENT.

Inquiry was made as to the obligation of a carrier to route a shipment by the route offering the lowest rate, and requesting information as to whether the Commission had made any rule regarding the same.

Held: It is the duty of the carrier, in the absence of instructions as to routing, to give the shipper the benefit of the lowest combina-

tion of published rates, and that failing so to do, it becomes liable for the excess charged above the lowest published rate. See *Hodges v. W. C. R. Co.* 1 W. R. C. R. 300.

No. 1721.

Oct. 6, 1908.

Reliable Steam Laundry, La Crosse, vs. Adams and American Exp. Cos.

INCREASING RATES.

Complainant alleged that the Adams and American Express Companies had increased the minimum charges on laundry packages in Wisconsin from 30 to 35 cts., and inquired if they had authority so to do.

Commission advised that the companies may make their own rates, and if the shippers are dissatisfied they may make formal complaint to the Commission.

No. 1722.

Oct. 10, 1908.

Salmon Brown, Kilbourn City, vs. C. M. & St. P. Ry. Co.

MAINTENANCE OF WAGON BRIDGE.

Complainant alleged that the railway company failed to keep in repair a wagon bridge which, under a contract, it was bound to maintain.

Commission informed complainant that as the matter complained of related to a contract which was outside of the jurisdiction of the Commission, it had no authority in the matter, but that it would willingly act as an intermediary and do what it could informally to bring about an adjustment of the matter.

Commission took the matter up with the railway company after some correspondence with complainant and an informal conference with complainant and the city attorney, and was informed by it that an investigation of the matter would be made, and that it would then advise with Commission regarding same. The matter is still pending.

No. 1723.

Oct. 6, 1908.

Allis-Chalmers Co., Milwaukee, vs. C. & N. W. Ry. Co.

OVERCHARGE ON FREIGHT.

Complainant alleged an overcharge on a shipment of a stationary engine from West Allis to Kenosha, charge being made at 7.5 cts. per cwt. when it should have been made at 6 cts. per cwt.

Held: The legal rate, as shown by the tariffs on file in this office, is 6 cts. per cwt.

No. 1724.

Oct. 6, 1908.

C. W. Taft & Son, Tomah, vs. C. M. & St. P. Ry. Co.

LOSS ON DELAYED SHIPMENT.

Complainant alleged that the railway company refused payment of a claim of \$20 for loss on account of a delayed shipment, consigned from Tunnel City to Milwaukee.

The matter was taken up with the company which advised that the matter would be investigated and an adjustment made if loss was incurred on account of delay.

No. 1725.

Oct. 8, 1908.

United States Sugar Co., Milwaukee, vs. Hillsboro & N. E. Ry. Co.

RATES ON SUGAR BEETS.

Complaint to the effect that a rate of 25 cts. per ton on sugar beets in carloads had been established by the railway company from Hills-

boro to Union Center, to apply to shipments made to Madison; and inquiry was made if it would be necessary to re-bill shipments at Union Center in order to apply the two locals, or would shipments go on through billing.

The matter was taken up with the railway company which thereupon filed a tariff which contained a provision for through billing.

No. 1726.

Oct. 17, 1908.

The Columbus Canning Co., Columbus, vs. C. M. & St. P. Ry. Co.

INADEQUATE CAR SERVICE.

Complaint to the effect that the railway company failed to furnish cars promptly. The matter was taken up with the railway company and adjusted.

No. 1727.

Oct. 10, 1908.

P. F. Boulay & Bro. Co., Fond du Lac, vs. C. & N. W. Ry. Co.

MINIMUM WEIGHT.

Inquiry was made whether railway companies have the right to charge for the minimum weight on cars of grain in cases where they fail to furnish cars of the capacity ordered.

Commission advised complainant that railway companies may make their own rules in the first instance, and any shipper who is dissatisfied with such rules may complain to the Commission that the rules are unreasonable and have the same investigated. Commission also informed complainant that the same matter had come up some time previously and the matter had been taken up with the North Western, and it advised the Commission that new rules regarding this matter would be issued very soon.

No. 1728.

Oct. 20, 1908.

Kendall Grain & Wool Co., Kendall, vs. C. & N. W. Ry. Co.

FAILURE TO FURNISH CARS.

Complainant alleged that the railway company had neglected to furnish cars until four days after request had been made for same.

The matter was submitted to the railway company and adjusted.

No. 1729.

Oct. 5, 1908.

Runkel, Dadmun & Sullivan, Milwaukee, vs. C. M. & St. P. Ry. Co.

OVERCHARGE ON FREIGHT.

In the above entitled matter the complainants alleged that they were charged for the transportation of freight between points in Wisconsin an amount in excess of what would have been a reasonable charge, and asked the Commission for an order permitting the railway company to refund to them the amount found to have been excessive under the provisions of sec. 1797—37m of the Laws of 1907. The papers were filed in this office on Oct. 5, 1908, and an examination of the claim papers showed that the shipments moved on Feb. 22 and March 28, or more than six months before the claim was filed in the office of the Commission. The statute conferring jurisdiction on the Commission to consider claims of this nature reads in part as follows:

"Within six months after the delivery of any shipment of property at destination, any person aggrieved may complain to the Commission that the charge exacted for the transportation of such property between points in the state of Wisconsin, or for any service in connection therewith, or that any car service or demurrage charge exacted, is erroneous, illegal, unusual or exorbitant, and thereupon the Commission shall have power to investigate such complaint, and to hear the same, and decide upon the merits thereof. . . . If upon such hearing the Commission shall decide that the rate or charge exacted is erroneous, illegal, unusual or exorbitant, it shall find what in its judgment would have

been a reasonable rate or charge for the service complained of. If the rate or charge so found shall be less than the charge exacted, the carrier *shall have the right to refund* to the person paying such charge, the amount found to be excessive."

In view of the above quoted section of the statute the application of the complainants was denied.

No. 1730.
J. Gross, Necedah, vs. U. S. Express Co.

Oct. 13, 1908.

CHANGE IN EXPRESS RATES.

Formal complaint filed. See page 147.

No. 1731.
W. H. McKernon, Spring Valley, vs. C. St. P. M. & O. Ry. Co.

Oct. 16, 1908.

EXCESSIVE RATES ON COAL.

Complainant alleged that the railway company charged \$1.70 per ton on hard coal from Superior to Spring Valley, while the charge on the same articles from Superior to St. Paul, Minn., was only \$1.25.

Complainant was informed the rates charged were in accordance with the legally published tariffs on file in this office and advised him that a formal complaint would bring the matter of the reasonableness of said rates before the Commission for consideration.

No. 1732.
Fred Jentz, Appleton.

Oct. 20, 1908.

RATES ON TAN BARK.

Claim was made that complainant had been overcharged 2 cts. per cwt. on a shipment of tan bark from Paulding, Mich., to Kenosha, and refund was asked for.

Commission advised him that the matter was one under the jurisdiction of the interstate commerce commission, but that it had made an examination of the published tariffs on file with it, and that according to such examination the charge made by the railway company was the correct one.

No. 1733.
J. F. Hogan, Madison.

Sep. 19, 1908.

INVESTIGATION OF CONDITIONS AT PASSENGER DEPOTS, STATION YARDS AND RAILWAY CROSSINGS AT VARIOUS STATIONS.

An investigation was made by Mr. Hogan, an employe of the Commission, of conditions at various passenger depots, station yards and railway crossings of the Chicago & N. W. Ry. Co. and C. M. & St. P. Ry. Co. Several suggestions for the betterment of service were made to the companies, such as the carrying of some distinguishing mark by flagmen at Madison crossings, the installing of movable signs at Madison depots indicating the points at which trains stop, the carrying of unrolled flags by the flagmen of the companies, and the repairing of the track scale of the North Western at its freight depot at Janesville.

The report was submitted to the railway companies, and they reported that the matters therein contained would receive their attention.

No. 1734.
A. K. Reindahl, Madison, R. F. D. 2.

Oct. 21, 1908

HIGHWAY CROSSING.

Complainant alleged that the C. M. & St. P. Ry. Co. proposed building a bridge in the town of Burke, Dane county, with approaches at

a 10 per cent. grade, for the purpose of carrying a highway over its tracks, and alleged that the proposed track was unsatisfactory to the community, which demanded a 6 per cent grade.

The Commission informed complainant that the matter was without its jurisdiction, but that it would take it up informally with the railway company. The company advised that it was willing to build the approaches to the bridge on an 8 per cent grade. This information was forwarded to complainant, and the Commission has since been informed that the bridge was so constructed to the satisfaction of the community.

No. 1735.

Oct. 21, 1908.

David W. Agnew, Oconomowoc, vs. M. L. H. & T. Co.

HIGHWAY CROSSING.

Complainant alleged the failure of the company to comply with the terms of a certain agreement to put into passable condition a certain highway crossing in the town of Ixonia.

Commission took the matter up with the company and was informed by it that the work necessary to put the crossing in proper condition would be commenced at once, and that it would take but two or three days to complete the necessary work. A disagreement arose between the company and residents of the town as to just how the crossing was to be constructed. The engineer of the Commission made an investigation of the matter and a satisfactory adjustment was finally arrived at between the parties.

No. 1736.

Oct. 22, 1908.

Irving P. Lord, Gen. Mgr. Waupaca El. L. & P. Co., Waupaca.

CONSTRUCTION OF LAW.

Inquiry was made if it would be legal to give free transportation to the men composing a certain orchestra, from Waupaca to the Wisconsin Veterans' Home.

Held: Free transportation for the purpose named is not permissible.

No. 1737.

Oct. 21, 1908.

Standard Claim & Traffic Bureau, Milwaukee.

OVERCHARGE ON CORD WOOD.

Complainant alleged an overcharge on shipments from points outside of Wisconsin to Madison, upon which shipments were charged the through rates, which were in excess of the sum of the locals.

Commission advised complainant that the interstate commerce commission had held that in such a case the published through rate applied, and not the sum of the locals.

No. 1738.

Oct. 26, 1908.

Standard Claim & Traffic Bureau, Milwaukee, vs. C. & N. W. Ry. Co.

OVERCHARGE ON CORDWOOD.

Formal complaint filed. See *Noble-Corwin Lbr. Co. vs. C. & N. W. R. Co. et al.*, page 150.

No. 1739.

Oct. 27, 1908.

J. V. Dott, Sun Prairie, vs. C. M. & St. P. Ry. Co.

FAILURE TO FURNISH CAR.

Complainant alleged failure of the company to provide car in which to ship goods from Sun Prairie to sufferers from forest fires.

The matter was taken up with the company and a car was ordered sent to complainant.

No. 1740.
M. L. Bunnell, Mauston, vs. C. M. & St. P. Ry. Co.

Oct. 27, 1908.

DANGEROUS CROSSING.

Complainant alleged the company's failure to provide proper protection to the public, and especially school children, at a grade crossing in the city of Mauston.

Commission took the matter up with the company and was advised that a flagman would be furnished during the time the crossing was in use by the school children.

No. 1741.
Andreic J. Torgeson, Galloway, vs. C. & N. W. Ry. Co.

Oct. 30, 1908.

INADEQUATE STATION FACILITIES.

Complainant alleged inadequate station accommodations at Galloway, Wis.

Commission took the matter up with the company and investigation was made by it resulting in a satisfactory adjustment of the matter.

No. 1742.
Janesville Shirt & Overall Co., Janesville.

Oct. 31, 1908.

LOSS OF SHIPMENT.

Complainant alleged that a case of goods was shipped by it to a consignee at Hillsdale, a prepaid station, with no agent; and that the consignee made affidavit that he never received the goods; and that the carrier declined to honor the claim.

Complainant was advised that if the consignor had released, as was usual in shipping to prepaid stations, the company's responsibility ended when the goods were unloaded; but that if consignor could show that the goods were lost while in transit, the carrier would be liable to damages.

No. 1743.
A. B. Meyers, Milwaukee, vs. T. M. E. R. & L. Co.

Oct. 31, 1908.

INADEQUATE SERVICE.

Formal complaint filed. See *C. C. Polworth Co vs. T. M. E. R. & L. Co.*, page 151.

No. 1744.
Wisconsin Freight Adjustment Co., Oshkosh.

Nov. 1, 1908

FREIGHT OVERCHARGE.

Complainant alleged an overcharge on a shipment of cheese from Brokaw to Green Bay, based upon concentration rate from Brokaw to Wausau, plus concentration rate from Wausau to Green Bay.

Commission informed complainant that it was its understanding that the concentration rates referred to applied only to shipments destined to concentration point and re-shipped from that point via C. M. & St. P. Ry., and not to shipments passing through such points.

No. 1745.
W. E. Gifford, Madison.

Nov. 10, 1908.

THROUGH RATE HIGHER THAN COMBINED LOCALS.

Complainant alleged excessive charges on a shipment of iron from Elkhart to Fennimore, a through rate having been charged which exceeded the sum of the locals.

Commission advised complainant that the interstate commerce commission had ruled that when there is in effect a published through rate, that rate must govern in spite of the fact that by a combina-

tion of locals a rate could be secured which would be less than the through rate; but that the Railroad Commission, while never having made a formal ruling in the matter, had advised shippers that the lowest rate should govern whether it was a through rate or combination of locals.

No. 1746.
E. A. Bouer Co., Milwaukee.

Nov. 12, 1908.

EXCESSIVE RATES.

Complainant alleged excessive rates on a car of paper shipped from Milwaukee to Madison, and returned from Madison to Milwaukee; a charge of 7.5 cts. having been made on the shipment from Milwaukee to Madison, and a charge of 14 cts. from Madison to Milwaukee.

Commission advised complainant that it could find no authority for a rate of 7.5 cts. from Milwaukee to Madison, the published tariff rate being 10 cts., and that the published tariff rate from Madison to Milwaukee was 14 cts.

No. 1747.
H. P. Christ, Wausaukee.

Nov. 12, 1908.

EXCESSIVE RATES.

Complainant alleged excessive rates on three shipments of cord wood from a point on the Wis. & Northern Ry. to Grafton, Wis.

Commission advised complainant that the rates charged on the shipments were correct, according to the published tariffs on file with it.

No. 1748.
R. E. Jones Co., Wabasha, Minn.

Nov. 13, 1908.

FREIGHT RATES.

Inquiry was made concerning freight rate on rye, shipped from Meridean to Watertown, and as to whether such shipments moving through Minnesota by way of Wabasha came under the law governing interstate traffic.

Commission advised the complainant of the rates on such shipments according to the published tariffs, and also that the U. S. supreme court had held such traffic to be interstate.

No. 1749.
M. A. Wertheimer, Kaukauna, Ill., vs. Wis. Light, Heat & Tr. Co.
Formal complaint filed. See page 149.

Nov. 23, 1908.

No. 1750.
P. B. Barlow, Darlington, vs. C. M. & St. P. Ry. Co.
Formal complaint filed. See page 149.

Nov. 23, 1908.

No. 1751.
Standard Claim & Traffic Bureau, Milwaukee, vs. C. & N. W. Ry. Co.

Nov. 21, 1908.

OVERCHARGE ON FREIGHT.

Formal complaint filed. See *Noble-Corwin Lbr. Co. v. C. & N. W. R. Co. et al.*, page 150.

No. 1752.
R. P. Godard, Mondovi.

Nov. 27, 1908.

TRAIN SERVICE.

Formal complaint filed. See page 150.

No. 1753. Nov. 28, 1908.
Louis A. Copeland, Frederic.

INADEQUATE PASSENGER SERVICE.

Complaint alleging inadequate service on the Polk county branch of the "Soo" line.

The matter was taken up with company and the service was thereupon improved to the satisfaction of complainant.

No. 1754. Dec. 12, 1908.
Cargill Coal Co., Green Bay, vs. C. M. & St. P. Ry. Co.

EXCESSIVE RATE ON COAL.

Complainant herein alleged that it was charged \$1.30 per ton for carrying coal from Green Bay, Wis., to Cataline, Wis., being the regular distance tariff, while a rate of 75 cts. per ton existed for the haul from Green Bay to Iron Mountain, Mich., a point farther from Green Bay than Cataline. The matter was taken up with the railway company which put into effect a rate of 75 cts. per ton for the haul in question, which was satisfactory to complainant.

No. 1755. Dec. 15, 1908.
Schroeder & Daly, Milwaukee, vs. National Express Co.

EXPRESS RATES.

The question of express rates in the state are now under consideration by the Commission and will be made the object of a special investigation.

No. 1756. Dec. 15, 1908.
John Rosenheimer, Schleisingsville, vs. C. M. & St. P. Ry. Co.

ALLEGED OVERCHARGE.

Complainant alleged that he had been charged 52½ cts. on a shipment of gas engines from De Pere, Wis., to Schleisingsville, Wis. An investigation of the tariffs on file in the department showed that the legal rate was 35 cts., of which complainant and the railroad company were advised.

No. 1757. Dec. 16, 1908.
Mason-Donaldson Lumber Co., Rhinelander, vs. W. C. Ry. Co.

ALLEGED OVERCHARGE.

Complaint affecting a shipment billed to be stopped at a point en route for the purpose of finishing loading, and alleging that the rate charged was higher than the published rate for stoppage in transit of lumber "for dressing." Complainant was advised that a rate allowing stoppage in transit of lumber for dressing could not be applied to cover stoppage for completing loading.

No. 1758. Dec. 18, 1908.
C. Hanson, Bloomer, vs. C. St. P. M. & O. Ry. Co.

ALLEGED OVERCHARGE.

Complainant herein alleged that he had been overcharged on two shipments of mixed carloads of sheep and swine from the above named point to St. Paul and Chicago, the essential element of the complaint being that the cars were charged as though loaded with cattle, when there was no cattle shipped. Reference to the tariffs on file showed the charges to be in accordance with a rule to the effect that "in no case shall the charge for a car of mixed live stock be less than would be charged for a car of the same length loaded with cattle." The car-

rier was therefore within its rights in making the charge, and the remedy of complainant was to attack the reasonableness of the rule by filing a formal complaint. See also informal railway case No. 1787.

No. 1759.
Leo Philipson, Blooming, vs. C. B. & Q. R. R. Co.

Dec. 11, 1908.

RULES FOR BEER SHIPMENTS.

Complainant, an attorney representing a brewer, alleged that unreasonable rules had been imposed by respondent carrier with respect to shipments of beer. It was alleged that a substantial business had been built up by the brewery shipping beer from Cassville to Lynxville and other nearby stations, the product moving in good condition on through freights in about three hours, but that the respondent carrier required that the movement be on the local freight, taking not less than twenty hours and resulting in spoiling of product by freezing and eventually resulting in loss of business. The matter complained of was taken up with the carrier and was satisfactorily adjusted.

No. 1760.
J. A. Howey.

Formal complaint filed (No. R. 455). See p. —.

No. 1761.
C. A. Peck, Berlin, vs. C. M. & St. P. Ry. Co.

Dec. 22, 1908.

FAILURE TO BULLETIN TRAINS.

Complainant herein, secretary of a state commercial association, advised the Commission that the above named railway company failed to bulletin late trains as required by law. Specific failures of this kind were alleged to have occurred at Burnett Jct. and East Madison. Respondent advised the Commission that Burnett Jct. was not a telegraph station and therefore not within the requirement of ch. 63, Laws of 1903; that East Madison station also is not a telegraph station, but that the agent at that station would be advised of delayed trains and that hereafter such trains would be bulletined.

No. 1762.
W. C. Bradley.

Formal complaint filed. See page 152.

No. 1763.
Hilgers & Miller, Middleton, vs. C. M. & St. P. Ry. Co.

Dec. 26, 1908.

CLAIM FOR DAMAGE IN TRANSIT.

Complainant herein alleged a claim for damage to a silo shipped over the lines of the above named company. The matter was taken up with respondent and the Commission was advised that the claim papers were in the hands of the Pere Marquette road, over which the shipment moved. The matter was outside of the jurisdiction of the Commission, but the good offices of the Commission were exercised with the result that claimants were reimbursed for the damage sustained by them.

No. 1764.
W. H. Northrop, Clinton, vs. C. & N. W. Ry. Co. and C. M. & St. P. Ry. Co.

Dec. 29, 1908.

LIGHTING OF STATION AND PLATFORM.

This is a complaint from a village board alleging that respondent railway companies failed to adequately light their station and plat-

forms, so as to make the vicinity reasonably safe and convenient for the public. The matter was taken up with the respondents and while they disagreed with the allegations of the complaint, they nevertheless provided additional illumination.

No. 1765.
B. B. Clarke, Madison.

Dec. 29, 1908.

STREET RAILWAY SERVICE.

Complainant herein, claiming to represent residents of the sixth ward of Madison, complained against alleged inadequate street car service, particularly at times of heavy traffic. He was advised that the filing of a formal complaint would bring the matter to investigation and decision. The matter being taken up informally with respondent, the Commission was advised at length of the plans of respondent toward improving the service, of the heavy expenditures already made in proportion to the earnings, and of the present failure of the property to pay reasonable returns.

No. 1766.
Oscar Derksen, Oshkosh, vs. Wisconsin Electric Railway Co.

Dec. 29, 1908.

ALLEGED UNSANITARY TOILET ROOMS.

Complainant, secretary of an organization of commercial travelers, alleged that the toilet compartments of the interurban cars on the route between Fond du Lac and Oshkosh were unsanitary. The matter was taken up with respondent, resulting in improvements in the service.

No. 1767.
Beaver Dam Woolen Mills, Beaver Dam, vs. C. M. & St. P. Ry. Co.

Dec. 29, 1908.

ADVANCED RATES ON WOOL.

Complainants herein alleged that they had been charged 20 cts. per 100 lbs. on wool from Chicago to Beaver Dam, said rate having been in existence for a dozen years, but that recently a charge of 80 cts. had been made, which complainants objected to. The matter being interstate commerce, was therefore outside of the jurisdiction of the Commission, but it was taken up with respondent. It appeared that the rate of 20 cts. was for Chicago to Portage and intermediate points, Beaver Dam being considered as an intermediate point, but this rate had been canceled on account of the long and short haul clause, being eliminated from the tariffs on order of the interstate commerce commission. The 20 ct. rate was re-established, which was satisfactory to complainant.

No. 1768.
S. G. Courteen, Milwaukee, vs. Green Bay Transportation Co. and Goodrich Transportation Co.

Dec. 31, 1908.

STEAMSHIP RATES.

Complainant alleged that excessive charges had been made on a shipment of dried peas from Ephraim to Milwaukee, by way of Sturgeon Bay, handled by the above named steamship companies. Complainant was advised that the Commission was without jurisdiction over steamship companies.

No. 1769.
P. V. Lawson, Menasha, vs. C. & N. W. Ry. Co.

Jan. 2, 1909.

RATES ON LOG BOLTS.

Complainant alleged that the above named company had made an increase of 300 per cent in the rates on bolts or short logs. It ap-

peared that a low transit rate had been enjoyed, the rate being subject to the condition that the out-shipment move over the respondent's road, but that this rate had been withdrawn for the alleged reason that complainant had ceased to ship enough out-product over respondent road. From this statement of facts it was obvious that the essential question here raised was the reasonableness of the rule subjecting the carrying of bolts on the low rate to the condition that the out-product move over the same road bringing in the raw material.

No. 1770.

Menasha Paper Co., Menasha.

Formal complaint filed. See page 160.

No. 1771.

Thoroughgood & Co., Janesville.

Jan. 5, 1909.

RATES ON ROUGH LUMBER.

Complainant sought to secure as low a rate on rough lumber from Ashland to Janesville as from Ashland to Chicago. Complainant was advised that the Commission had no jurisdiction over the rate to Chicago, that being a matter of interstate commerce, but that the question of the reasonableness of the rate from Ashland to Janesville was within the jurisdiction of the Commission and would be brought to investigation and decision upon the filing of a formal complaint.

No. 1772.

J. W. Cherney, Milladore, vs. W. C. Ry. Co.

Jan. 5, 1909.

FAILURE TO PICK UP SHIPMENTS.

Complainant alleged that he was shipping butter to Elgin, Ill., but that delays had been caused by failure of the local freight trains to pick up shipments when ready, properly marked and properly billed. The matter was referred to the company, which advised that the delays had been occasioned by the fact that the work on those two days had been unusually heavy and the operation of the law limiting the hours of continuous service of trainmen prevented picking up the shipments, but that steps had been taken to give better service.

No. 1773.

W. O. Hotchkiss, Madison, vs. C. & N. W. Ry. Co.

Jan. 6, 1909.

REFUND ON UNUSED TICKETS.

Complainant herein alleged that he purchased tickets, but on account of failure of respondent's train to reach junction point in time for connections, he was unable to go by the route called for by his tickets and he therefore demanded reimbursement. After correspondence with respondent a satisfactory adjustment was effected.

No. 1774.

Brillon Iron Works, Brillion, vs. C. & N. W. Ry. Co.

Jan. 4, 1909.

COMPETITIVE RATES.

Complainant alleged that respondent was charging it 20 cts. for shipments of implements from Brillion to Bloomington, Ill., while a rate of 17½ cts. was enjoyed by competitors shipping from Berea, O., a distance of 160 miles farther from Bloomington than Brillion. The matter being a subject of interstate commerce was outside of the jurisdiction of the Commission, but an adjustment of the rate to the satisfaction of complainant was secured through informal correspondence.

No. 1775.
Peter C. Nelson, Milltown, vs. Western Express Co.

Jan. 6, 1909.

CLAIMS FOR DAMAGE IN TRANSIT.

Complainant sought the Commission to assist him in getting reimbursement for losses alleged to have been sustained through damage to live stock while in transit from points in Ontario, Canada, to Milltown, Wis., and also of claims for overcharges on account of the erroneous quotation of rates by an agent. Complainant was advised that a carrier must charge the legal rate, notwithstanding the erroneous quotation of a lower rate by an agent. As to the alleged damage in transit, the carrier volunteered a refund which was unsatisfactory to complainant. The Commission having no jurisdiction in the matter, it was closed.

No. 1776.
Multiscope & Film Co., Burlington, vs. W. C. Ry. Co.

Jan. 6, 1909.

RATES ON PHOTOGRAPHIC GOODS.

Complainant alleged an increase in the freight rate on photographic goods, and also advised the Commission that, in order to get a low rate for shipments, complainant was obliged to mark the goods worth 50 cts. per pound and limit possible claims to that amount, when the goods were worth much more. Complainant was advised that the conditions complained of were in line with recommendations of the interstate commerce commission, and that the rate complained of was applicable only to interstate shipments and therefore not within the jurisdiction of the Railroad Commission of Wisconsin.

No. 1777.
Benesch Brothers.

Formal complaint filed. See page 153.

No. 1778.
Menasha Manufacturing Co., Menasha, vs. C. & N. W. Ry. Co.

Jan. 7, 1909.

RATES ON LOG BOLTS.

Complainant alleged that the respondent carrier had raised its rate on bolts from $3\frac{1}{4}$ cts. to $6\frac{1}{2}$ cts. per 100 lbs., which increase, if permitted, would put complainant out of business for a year. It was ascertained that the basis of the increase was the failure of complainant to re-ship enough manufactured product over the line of respondent to be entitled to the low rate for raw material. Complainant was advised that the re-shipping clause of the tariff was legally established and must be applied until disturbed, and that the manner in which complainant might attack this clause was to file a formal complaint, alleging the unreasonableness of the same.

No. 1779.
La Crosse Gas & Electric Co., La Crosse, vs. Wisconsin Demurrage Bureau.

Jan. 4, 1909.

IMPROPER MEANS FOR COLLECTION OF DISPUTED CLAIMS.

Complainant herein alleged that a dispute had arisen between it and the demurrage bureau over a disputed claim, and that the bureau had attempted to compel payment of the claim by refusing service to complainants. Complainant asked to be advised as to the legality of this means of compelling payment of disputed bills arising out of past relationships.

Held: (1) A public service corporation can not lawfully refuse service as a means of compelling the payment of disputed bills arising

out of past transactions. The place for the settlement of such claims is in the courts and no carrier can withhold service as a club to force the payment of claims for past service; (2) the carrier may require payment in advance, or require bond to secure payment.

No. 1780.

Jan. 9, 1909.

*S. E. Machmueller, Wausau, vs. C. M. & St. P. Ry. Co.***OVERCHARGE OF POTATO SHIPMENT.**

Complainant herein represented that he had inquired of the local agent and was quoted rate of 10½ cts. per 100 lbs., minimum 24,000 lbs. to a car, for a shipment of potatoes from Schofield to Milwaukee, that relying upon the representation of the agent he contracted for the sale and shipment of a car of potatoes and was charged a higher rate than that quoted him by the agent. Reference to the tariffs on file showed that the shipment was entitled to a rate of 10½ cts., minimum 30,000 lbs., and that an overcharge of \$7.50 had been made. Complainant was so advised and it was suggested to him that he file with the respondent a claim for the amount of the overcharge.

No. 1781.

Jan. 9, 1909.

*Frank Wallen, Lannon, vs. C. M. & St. P. Ry. Co.***ALLEGED FAILURE TO SUPPLY PROPER CARS.**

Complainant alleged that respondent failed to supply proper cars for the shipment of stone, that the cars were too deep and many of them hopper bottom and very inconvenient for unloading at destination. The matter being taken up with respondent, the Commission was advised that the superintendent of transportation had reported that no cars of the depth alleged were in service on the road of respondent, and no hopper bottom cars had been used in the Lannon service. Complainant was advised of the reply of respondent.

No. 1782.

Jan. 11, 1909.

*Ed. Braniff, Neopit.***TRANSPORTATION OF FEDERAL EMPLOYEES.**

Complainant, an employe of the United States forestry department, handling logs belonging to Indians, asked to be advised as to whether the men employed in such work were not entitled to free transportation on the railroad handling the logs. Complainant was advised that the Wisconsin Anti-pass Law made no distinction in favor of employes of the federal government.

No. 1783.

Jan. 12, 1909.

*H. W. Wright, Waukesha, vs. W. C. Ry. Co.***STOPPAGE FOR FEEDING.**

Complainant alleged that he was refused permission to re-load on same billing a shipment of sheep consigned from St. Paul to Chicago and stopped at Waukesha for feeding. The rule of the company on file allowed stoppage for feeding at Trevor, but not at Waukesha, and complainant was so advised. As the shipment was a matter of interstate commerce, the Commission was without jurisdiction to interfere with this rule.

No. 1784.

Jan. 7, 1909.

*Badger Telephone Co., Oconomowoc, vs. C. M. & St. P. Ry. Co.***TELEPHONE IN RAILROAD STATION.**

Complainant in the above entitled matter advised the Commission that respondent railway company had ordered the discontinuance of

telephone service in a certain station. Complainant desired the continuance of the service for the benefit of its subscribers and asked to be informed as to whether it could compel respondent to continue to subscribe for and pay for the service. Complainant was advised that the railway company could be required to provide for and pay for telephone service in a railway station under circumstances set out in finding 3 of the decision and order of the Commission *In Re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 542, and ch. 614, Laws of 1907, and that the question of whether a certain station is such that the railroad company is obligated to provide telephone service will be brought to investigation and decision by the filing of a formal complaint. See informal cases Nos. 1802 and 1814.

No. 1785.

Jan. 16, 1909.

Farmers' Intercounty Mut. Tel. Co., Kilbourn, vs. C. M. & St. P. Ry. Co.

STATION TELEPHONE SERVICE.

Complainant appeared to have had difficulty with the local agent of respondent railroad company, who refused to answer calls to the station. The matter was taken up with officials of respondent and the agent was directed to answer calls on the telephone.

No. 1786.

Jan. 23, 1909.

C. W. Noble, La Crosse, vs. C. M. & St. P. Ry. Co.

OVERCHARGE.

Complainant alleged the shipment of forty-nine cars of sand from Janesville to Waupun, being charged a rate of 5 cts. when a rate of 4¼ cts. should have been charged. Reference to the published tariffs on file verified the contention of complainant. It was found that the matter had never been properly submitted to the railway company as a claim, having been handled by the local agent, who declared no refund was warranted and refused to transmit the matter to the proper officials of the road. Satisfactory adjustment was reached.

No. 1787.

Jan. 26, 1909.

P. B. Barlow, Darlington, vs. C. M. & St. P. Ry. Co.

RATES ON LIVE STOCK.

Complainant alleged that he had been overcharged by respondent on a shipment of hogs and calves mixed, in that the rate for cattle was applied instead of the minimum weight on hogs. Reference to the schedules on file with the Commission showed that the legal rate had been charged and complainant was so advised. See also informal railway case No. 1758.

No. 1788.

Jan. 30, 1909.

Minneapolis, St. Paul & Sault Ste. Marie Ry. Co.

EMERGENCY RATES.

The railway company above named had made a proposal to apply to a certain past shipment a rate that was established subsequent to the time of the shipment. The Commission being advised of the incident, notified the proper officials of the company of the provisions of law forbidding such adjustments as proposed, allowing railroads to make new rates immediately effective when permission therefor is granted by the Commission, and empowering the Commission to authorize repayments of charges under certain conditions. See informal case No. 1792, 1846 and 1847.

No. 1789. Jan. 14, 1909.
Crivitz Pulp & Paper Co., Crivitz, vs. C. M. & St. P. Ry. Co.

ALLEGED OVERCHARGE.

Complainant alleged overcharge on shipments moving prior to the enactment of the Railroad Commission Law. Under these circumstances the Commission was without jurisdiction in the matter.

No. 1790.
William J. Druceker.
Formal complaint filed. See page 157.

No. 1791.
George F. Meyer.
Formal complaint filed. See page 159.

No. 1792. Feb. 13, 1909.
Chicago, St. Paul, Minneapolis & Omaha Ry. Co.

EMERGENCY RATES.

The railroad company above named advised the Commission that a shipment of bolts had been made for which no rate sufficiently low applied and that the distance tariff on lumber had been used, which was too high, and the company desired the Commission to grant permission to apply a new and lower rate to the said shipment.

Held: The Commission has no authority to grant the application herein. If the rate under which the shipment moved was excessive, shippers' remedy is under the provisions of sec. 1797—37m of the Laws of 1907, which authorizes the Commission to hear complaints filed within six months after the arrival of freight at destination, when the complaint alleges that the charge exacted was unreasonable or excessive. The application was refused. See informal case No. 1788, 1846 and 1847.

No. 1793.
George B. Hudnall and George E. Scott.
Formal complaint filed. See page 158.

No. 1794. Feb. 1, 1909.
Max Sells, Florence, vs. Am. Exp. Co.

DELIVERY OF EXPRESS PACKAGES.

Complainant alleged that the office of the above named express company was situated in the railroad depot at some distance from the business portion of the village, and that the express company refused to deliver packages to residents of the village. Upon his request blanks were sent him for the making of a formal complaint, but such complaint was not filed. See informal cases Nos. 1796, 1816, 1862 and 1865.

No. 1795. Feb. 13, 1909.
Western Freight Adjustment Co., Oshkosh, vs. C. M. & St. P. Ry. Co.

ALLEGED OVERCHARGE.

Complainant submitted a claim on shipment of bolts, the basis of the claim being that the cars were loaded up to their full space capacity and it was impossible to load to the minimum charged. Complainant suggested that the Commission had ruled that when it was impossible to load to the minimum of the car, actual weight should be charged for rather than the minimum. Complainant was advised that the ruling referred to had been made a number of times

by the interstate commerce commission, but that the instant matter would have to be made the subject of formal complaint before decision could issue.

No. 1796.

Feb. 15, 1909.

Edward Kremers, Madison.

EXPRESS. DELIVERY LIMITS.

Complainant alleged that the residents of Wingra Park, an outlying portion of the city of Madison within the city limits, were denied free delivery and picking-up service by the express companies. The matter was a subject of much correspondence, was held in abeyance for a time on account of the change from the United States Express Company to the Wells Fargo Company, and was also delayed pending a decision in a formal matter involving similar questions. See *Strauss vs. Am. Exp. Co.* 3 W. R. C. R. 556. See also informal cases Nos. 1796, 1816, 1862 and 1865.

No. 1797.

Feb. 16, 1909.

George Cormier, Green Bay. vs. Green Bay Traction Co.

ALLEGED DISCRIMINATION.

Complainant alleged that respondent traction company had discontinued the sale of half fare laborers' tickets between Duck Creek and Green Bay, but continued these rates between other points, and that this was an unjust discrimination against Duck Creek residents.

Held: Under the decisions of the supreme court of the United States, where railway companies charge less than the statutory rate, they may make such lower rates applicable to such points as they may see fit.

No. 1798.

Mar. 23, 1909.

Charles E. Brill, West Rosendale.

Formal complaint filed. See *Fordice et al. v. C. & N. W. R. Co.*, page 151.

No. 1799.

Upham & Russell Co.

Formal complaint filed. See page 157.

No. 1800.

Feb. 16, 1909.

Superior Commercial Club, Superior.

RATES ON METAL CULVERT PIPE.

Complainant sought the assistance of the Commission in securing lower rates on shipments of metal culvert pipe, so as to encourage a certain industry to locate in Superior. The matter was the subject of correspondence, and finally a new classification was filed which was satisfactory to complainant.

No. 1801.

Feb. 18, 1909.

Brown Deer Lumber & Fuel Co., Milwaukee.

RATES ON CORD WOOD.

Complainant alleged that a car was loaded to its maximum space capacity but was charged a minimum rate much greater than the greatest weight that could be loaded. Reference to the tariffs on file showed the car in question to be of such size that much more could be loaded thereon than represented by complainant. As the shipment was in interstate commerce, complainant was advised of the limited jurisdiction of the Commission and suggestion was made that the matter be taken up with the interstate commerce commission.

No. 1802.

Feb. 24, 1909.

Milltown Mutual Telephone Co., Milltown.

STATION TELEPHONE SERVICE.

The telephone company above named asked to be advised as to whether it could place a telephone in the railroad station and require the railroad company to pay for the service, or furnish the service without charge for the general convenience of subscribers. The station was situated 106 rods from the post office. Complainant was advised of the provisions of law forbidding the furnishing of free or reduced rate service, but allowing the installation of a "pay" telephone in the station, or, under certain conditions, enabling the public to compel a railroad company to provide telephone service at a station. See informal cases Nos. 1784 and 1814.

No. 1803.

Feb. 25, 1909.

Henry Ryder, Cottage Grove, vs. C. & N. W. Ry. Co. and C. St. P. M. & O. Ry. Co.

PASSENGER FARE.

Complainant advised the Commission that he was charged by the North Western road \$5.25 for a ticket to Turtle Lake and upon returning was charged by the Omaha road \$5.59 for a ticket to Madison. The matter was referred to the companies and reply was made, that while it is the desire of railroad operators to make the same fare for return as for going trips, this was sometimes found to be impossible on account of the routes being different returning than going, but attention was called to the fact that neither amount charged in this case was greater than the 2 cts. per mile allowed by the statute.

No. 1804.

Feb. 26, 1909.

Robert B. Hart, Elroy.

HOURS OF SERVICE FOR TELEGRAPHERS.

Complainant alleged that men stationed at a tower, moving trains by telephonic orders, were kept on duty twelve hours consecutively, which complainant believed to be a violation of the "hours of service" law. Complainant was advised of the fact that the said law had been declared to be unconstitutional by the state supreme court.

No. 1805.

Feb. 27, 1909.

T. B. Harrison, Jr., 60 Wall street, New York.

EXPRESS FRANKS.

Inquiry as to the laws of Wisconsin relative to express franks for use within Wisconsin by officials and employees of express companies and officials and employees of railroad companies.

Held: There is nothing in the Wisconsin law to prevent the carriage of household goods or property of employees of express companies.

No. 1806.

Feb. 27, 1909.

D. W. Allaby, Mauston, vs. C. M. & St. P. Ry. Co.

SAFETY OF EXPRESSMEN.

Information came to the Commission that the person above named, being the express agent, was subject to grave danger by reason of the failure of trainmen to allow sufficient time for the loading of express matter. It was represented that the trainmen would pull out before the stationmen could possibly load the express and would

thereby greatly endanger the lives of the men. The matter was taken up with the officials of the railway company, and the Commission was advised that on a certain day a train was hours late, and through a misunderstanding, in the darkness, the train was sent ahead before the express was all loaded. Assurance was given that strict directions were given to take the utmost precautions against any repetition of the incident.

No. 1807.

Feb. 26, 1909.

Summit Stove Co., La Crosse.

OVERCHARGE.

Complainant alleged that an overcharge had been made on a shipment of oven thermometers from a point in Connecticut to La Crosse. Examination of the published tariffs indicated that an overcharge had been made and complainant was so advised, with the suggestion that he inform the carrier of the facts and apply for the return of the amount of excess.

No. 1808.

Mar. 2, 1909.

Hans A. Koenig, Milwaukee, vs. C. & N. W. Ry. Co.

PASSENGER FARE.

Complainant alleged an overcharge for passenger fare. It appears that the cash fares had been collected on a train, each conductor collecting the rate of 2 cts. per mile for the distance for which he had charge of the train, and in addition the 10 cts. cash fare penalty, for which refund certificates were given the passenger. The total amount thus charged aggregated more than the sum for which the passenger could have purchased a ticket at the station.

Held: A railroad may collect the legal rate of 2 cts. per mile for the actual mileage covered by the train, when the fare is paid on the train rather than a ticket being purchased as required by the rules of the company. This may be done notwithstanding that the railroad voluntarily sells a ticket for the same trip at less than the mileage amounts to. A railroad may collect a penalty of 10 cts. for payment of cash fare on trains, but must give a certificate under which refund of the penalty may be obtained.

No. 1809.

Mar. 3, 1909.

N. A. Lee, Deerfield, vs. C. & N. W. Ry. Co.

FARM CROSSINGS.

Complainant alleged that respondent had failed and neglected to maintain necessary farm crossings needed in the operation of his farm. Prompt and satisfactory adjustment was made when the matter was referred to respondent.

No. 1810.

Otto B. Schmidt.

Formal complaint filed. See page 157.

No. 1811.

Mar. 9, 1909.

Cedarburg Advancement Association, Cedarburg, vs. C. M. & St. P. Ry. Co.

TRAIN SERVICE.

Complaint relating to a recent order of railway company under which two trains were ordered not to stop at Cedarburg. The matter was taken up with the company and the Commission was advised that the business at the station did not warrant the stopping of the trains

in question, but that arrangements were made under which stops would be made when one of these trains carried passengers from Milwaukee or Chicago.

No. 1812.

Mar. 10, 1909.

*B. J. Wilcox, Fennimore, vs. C. & N. W. Ry. Co.***TRANSFER EXPENSES.**

Complainant alleged that he had been required by railway company to transfer, at his own expense, shipments of ice from narrow guage to standard guage cars, while the company performed this service free for shippers of wood. The matter was taken up with company with the result that a satisfactory adjustment was effected, so that the same rule was applied to ice and wood.

No. 1813.

Mar. 9, 1909.

*George Meyer, Hubertus, vs. W. C. Ry. Co.***TELEPHONE SERVICE IN STATION.**

Complainant alleged that the public demanded that the company provide telephone service in its station. He was advised that the law provided that a railroad company might be required to provide telephone service as a part of the reasonable conveniences to which the public is entitled, but that the determination of the question of whether such service was reasonable to be required, was one that would require the filing of a formal complaint to bring to investigation and decision. See informal cases Nos. 1787 and 1802.

No. 1814.

Mar. 18, 1909.

*A. N. Conklin, Beaman, vs. M. St. P. & S. S. M. Ry. Co.***OVERCHARGE.**

Complainant submitted a bill for transportation of household goods from Glen Flora, Wis., to Chelsea, Iowa, on which \$30 was charged and paid, and complainant believed an overcharge had been made. Reference to the schedules on file showed that the proper charge would have been \$25 and that complainant was entitled to a refund of \$5. The information thus supplied enabled complainant to secure a satisfactory settlement with respondent.

No. 1815.

Mar. 19, 1909.

*J. A. Wright, Merrill, vs. C. M. & St. P. Ry. Co. and C. & N. W. Ry. Co.***JOINT RATE ON TAN BARK.**

The H. W. Wright Lumber Co. was building a new logging road into the woods and desired that the above railroad companies establish new rates for traffic originating on the new road, such rates to be as advantageous as those in existence for similar movements in that part of the state. The matter was a subject of correspondence with the companies involved and the result was the establishment of the rates desired.

No. 1816.

Mar. 22, 1909.

*B. L. Schuster, Milwaukee, vs. Am. Exp. Co.***EXPRESS DELIVERY LIMITS.**

Complainant alleged that respondent express company was practicing unjust discrimination in charging extra for delivering packages north of North avenue, Milwaukee. The same matter was involved in a formal complaint before the Commission, resulting in a decision to the effect that when an express company takes a package destined

for a resident of a certain city, delivery must be made free within the corporate limits of that city. See *Strauss vs. Am. Exp. Co.* 3 W. R. C. R. 556. See also informal cases Nos. 1794, 1796, 1862 and 1865.

No. 1817.
G. W. Curless, Lone Rock.

Mar. 22, 1909.

RATES ON CATTLE.

Complainant shipped some cattle from Lone Rock to Chippewa Falls, the route being interstate. The agents at point of shipment and destination disagreed as to the proper rate, and the result was a claim for overcharges, which the carrier proposed to settle at a figure considerably less than the claim. Complainant was advised that the proposal of the carrier was based upon the published rates, but that the matter was interstate in character and therefore outside of the jurisdiction of the Commission.

No. 1818.
Milwaukee & Western Fuel Co.
Formal complaint filed. See page 158.

No. 1819.
John A. Kelley.
Formal complaint filed. See *Oconomowoc vs. C. & N. W. R. Co.*, page 163.

No. 1820.
Kieckhefer Box Co., Milwaukee, vs. C. M. & St. P. Ry. Co.

Mar. 6, 1909.

ALLEGED OVERCHARGE.

Complainant alleged an overcharge arising through the respondent sending two long cars instead of cars of the length ordered. Examination of the published tariffs on file with the Commission disclosed that the charges were made according to the legal rate, and it also appeared from the correspondence submitted that the shipment moved more than six months prior to the time the claim was filed with the Commission. Therefore the Commission was unable to give the relief asked for by complainant.

No. 1821.
Webster Manufacturing Co.
Formal complaint filed. See page 158.

No. 1822.
Manitowoc & Northern Ry. Co., Manitowoc.

Mar. 31, 1909.

INCREASE OF RATE.

The traction company above named, operating a line eight miles in length between Manitowoc and Two Rivers, petitioned for authority to increase the rate of fare between these places from 10 to 15 cts.

Held: Under the law, street and interurban railways are railroads, and therefore the law allowing railway companies to raise or decrease their rates applies to street and interurban railroads, and it is not necessary to secure permission from the Commission in order to increase a rate.

No. 1823.
H. Kuckuk, Birnamwood, vs. C. & N. W. Ry. Co.

Apr. 1, 1909.

CLAIMS.

Complainant alleged that respondent railway company failed to handle claims filed with it with reasonable expedition. The matter being taken up with respondent, satisfactory adjustment resulted.

No. 1824.

M. L. Smith.

Formal complaint filed. See page 160.

No. 1825.

R. S. Joslin.

Formal complaint filed. See page 159.

No. 1826.

G. C. Fergot.

Formal complaint filed. See page 159.

No. 1827.

Martin Novicki, Angelica, vs. C. & N. W. Ry. Co.

Apr. 6, 1909.

CLAIM.

Complainant alleged that on account of defective cattle guards he had four pigs killed by respondent's trains. The matter was taken up with respondent, and the Commission was advised that claimant had admitted to employes of the company that the pigs, only four months old and therefore small, had broken out of his pen and did not go over the cattle guards at all. Respondent alleged that its fence was built to the standard established by state law, and was in perfect condition, and that therefore no liability was sustained on account of this loss. Complainant was advised of the representations of respondent and was also informed that the Commission has very limited jurisdiction in the matter of claims, and that the courts constitute the avenue through which claims of this kind should be pressed.

No. 1828.

Menasha Paper Co., Menasha.

Apr. 6, 1909.

LONG AND SHORT HAUL.

Complainant alleged that a greater charge had been made for a shipment to a near point than the rate for the same shipment would have been if consigned to a much farther point.

Complainant was advised that according to the laws of the state the railroads were allowed to make their own rates in the first instance, that there was no long and short haul clause in the Wisconsin law, and that therefore the railroads were within their rights in charging more for a short haul than for a longer haul on the same line, but that if the reasonableness of any rate were challenged, the matter would be brought to investigation and decision by the filing of a formal complaint.

No. 1829.

William M. Gill.

Formal complaint filed. See page 159.

No. 1830.

P. B. & E. G. Barlow, Darlington.

Apr. 12, 1909.

ALLEGED DISCRIMINATION.

Complainants alleged that the railroads were practicing unjust discrimination in that they sometimes charged for the marked minimum of a car and sometimes did not. The Commission requested to be furnished with specific information in regard to this complaint, but such information was not forthcoming.

No. 1831.

Apr. 22, 1909.

A. H. Krauskop, Richland Center, vs. C. & N. W. Ry. Co. and C. M. & St. P. Ry. Co.

OVERCHARGE.

Complainant submitted an expense bill showing that he had been charged a rate of 14½ cts. on a car of lumber from Richland Center to Lake Mills. Reference to the published tariff showed that the maximum rate for this shipment was 9 cts. Complainant was advised to this effect and suggestion was made that he present the facts to the railway company to which he paid the excessive charges and return of the excess would doubtless be promptly made.

No. 1832.

May 3, 1909.

Rollin F. Meyers, Viola, vs. C. M. & St. P. Ry. Co.

CLEANING OF STOCK YARDS.

Complainant represented that the stock yards of respondent were situated in the heart of the above village, were allowed to become unsanitary and were not kept clean, so that the health of the residents was endangered. Upon reference of the matter to respondent, the situation complained of received prompt attention to the satisfaction of complainant.

No. 1833.

G. F. Mayer.

Formal complaint filed. See page 159.

No. 1834.

Felix Wegwarth.

Formal complaint filed. See page 160.

No. 1835.

Apr. 28, 1909.

Miner Prothers, Carter.

RATES.

Complainants alleged that the rates charged on lumber from Carter to certain western Wisconsin towns were too high in comparison with the rates to other towns in the same vicinity. The matter was taken up with the carriers involved, and the Commission was advised that no reduction as demanded would be voluntarily made, as the carriers believed the rates complained of to be reasonable. Complainants were advised that the matter would be investigated and determined upon the filing of a formal complaint; such complaint was not filed.

No. 1836.

W. H. Bruggink.

Formal complaint filed. See page 160.

No. 1837.

May 3, 1909.

Grant U. Fisher, Janesville.

ALLEGED OVERCHARGE.

Complainant presented the matter of a shipment of sand from Avalon to Janesville, ten miles, on which it was alleged an overcharge had been made. It appeared that the rate contained in the published tariff on file had been applied, but that also an overcharge had resulted in the computation of the bill, for which the carrier was ready to make reparation, but no reduction could be obtained on account of the rate charged, because it was the legal rate and the shipment moved more than six months prior to the filing of the claim.

No. 1838.

May 3, 1909.

Anderson Vehicle Co., Fond du Lac, vs. C. M. & St. P. Ry. Co.

RENTAL OF RAILROAD LAND.

Complainant, occupying a portion of railroad right of way as an industrial site, had received of the railroad company a demand for payment of rental at the rate of 5 per cent of the assessed valuation, besides all the taxes on said land, which complainant alleged to be unreasonable. The matter complained of was one for private contract between the railroad company and lessee, and was not within the jurisdiction of the Commission, but upon correspondence with railway company an adjustment was reached satisfactory to parties.

No. 1839.

May 7, 1909.

Newman & Kerr, Watertown.

FREE SERVICE FOR EMPLOYEES.

Complainants herein, commission dealers in butter, eggs and other produce, alleged that employes of the Milwaukee-Watertown inter-urban road were making a practice of carrying eggs to Milwaukee and selling them or carrying them for other parties. Upon an investigation of the subject it was ascertained that while the traction company was empowered to carry freight and express matter as well as passengers, it was subject to all the laws regulating common carriers, and, if going into the express and freight business, must publish its rate schedules; also that if free service were performed for employes, it must be under the statute which limits such free service to the carrying of commodities shipped by employes for their own exclusive use and consumption.

No. 1840.

Standard Lime & Stone Co.

Formal complaint filed. See page 160.

No. 1841.

May 6, 1909.

Elmer Trickey, Menomonie.

OVERCHARGE.

Complainant alleged that he had been charged on a shipment from Boyd to Menomonie, via Chippewa Falls, approximately \$7 more than the sum of the local rates, which he thought an illegal charge. Examination of the tariffs on file indicated that an overcharge had been made amounting to \$7.21. The correct charge would be the sum of the two locals. Complainant was advised to present the facts to the carriers involved, and if unable to secure satisfactory settlement to again advise the Commission.

No. 1842.

May 4, 1909.

P. B. & E. G. Barlow, Darlington.

CHANGE OF MIXED CARLOAD RULE.

Complainants alleged that a recent change of rule governing mixed carloads amounted to a substantial increase in freight rates. The change complained of was the elimination of salt from the list of commodities that might be shipped in mixed carloads moving under carload rates. The matter was taken up with several railway companies and the Commission was advised, that the reason for eliminating salt from the list was that salt is not a construction material and the list of commodities which could be shipped in mixed carloads under carload rates was intended to contain only construction materials. Complainants were advised of the replies of the carriers

and the suggestion was made that, while the railroads were within their rights in making the change, the question of the reasonableness thereof was within the jurisdiction of the Commission.

No. 1843.

May 11, 1909.

C. Eby, Rhinelander, vs. M. St. P. & S. S. M. Ry. Co.

OVERCHARGE.

Complainant submitted expense bill for shipment of a car of dry slab wood from Gagen to Milwaukee, alleging an overcharge. Examination of the tariffs on file showed that the legal rate was 10 cts., whereas the expense bill showed that 12 cts. had been charged, and complainant was therefore advised that an overcharge had been made and that he should file a bill with the carrier.

No. 1844.

May 12, 1909.

Standard Mercantile Co., Rhinelander.

ALLEGED UNREASONABLE REQUIREMENT.

Complainant asked to be advised whether a railway company, in passing upon a claim for damages, could require claimant to submit the original invoice. Complainant stated that this requirement sometimes was inquisitorial in character and caused the shipper to divulge confidential information. Complainant was advised that the adjudication of claims was business for the courts and not for the Commission, and that if a carrier demanded the invoice and that demand was not complied with, the claimant would probably have to resort to the courts in order to enforce his claim, so that the invoice would have to be produced in order to prove the claim.

No. 1845.

May 13, 1909.

James R. Regan, Milwaukee.

SIXTEEN HOUR LAW.

This is an inquiry as to whether the law limiting to sixteen hours the period of continuous service of railroad men applies to all railroad employees or only to some. The statute in question was furnished and reference was made to the fact that it includes all employees of a railroad, no matter what kind or class of employment.

No. 1846.

May 13, 1909.

Northern Pacific Ry. Co.

PROPOSAL FOR REFUND.

The above named carrier represented that a certain log tariff had fixed a minimum car weight at 60,000 lbs., which caused great trouble to shippers, and was soon reduced to 50,000 lbs. The carrier asked to be advised whether shipments moved prior to the reduction of the minimum could be charged for at the reduced rate.

Held: It is not within the power of the Commission to suspend any lawfully published tariff rate, but if any rate is unreasonable, the Commission may, after finding such fact, order a refund on the basis of a reasonable rate, and, therefore, when a rate as scheduled is acknowledged by a carrier to be too high, the only means of refund is for the filing by the shipper of a formal complaint. See informal cases Nos. 1788, 1792 and 1847.

No. 1847.

May 13, 1909.

Chicago, St. Paul, Minneapolis & Omaha Ry. Co.

PROPOSAL FOR REFUND.

The carrier herein had made an acknowledged excessive charge on a certain shipment of logs, the lumber rate being used in the

absence of any log rate, and the carrier asked to be advised whether this obvious error and injustice might be corrected by applying to the shipment a log rate that was established immediately after the shipment had moved.

Held: The Commission has no power to suspend any of the laws of the state. The statutes provide that the regularly published rate shall be charged, but that when any published rate shall be found by the Commission to be unreasonable or unusual, the Commission may order a refund on the basis of what would, under the circumstances, have been a reasonable rate. Therefore the shipper aggrieved should file a formal complaint, alleging that the rate in effect was unreasonable and unusual, and upon the determination of such fact a refund will be authorized. See informal cases Nos. 1788, 1792 and 1846.

No. 1848.

South Division Civic Association, Milwaukee, vs. C. & N. W. Ry. Co.

Formal complaint involving this question filed May 21, 1909. See *Lorenz & Lorenz et al. vs. C. & N. W. R. Co.*, page 160.

No. 1849.

May 17, 1909.

D. P. Wigley, Racine, vs. C. N. W. Ry. Co.

SIDE TRACK TO INDUSTRY.

In the above entitled matter information was requested as to the proper steps to be taken to secure a side track to an industry, as to the payment of the costs and the ownership of the track after laid. Complainant was advised that the railways were required to supply reasonable side track facilities to industries under reasonable terms. The matter was taken up with the railway company and the matter was satisfactorily adjusted.

No. 1850.

May 18, 1909.

Feld & Feld, Plymouth, vs. C. M. & St. P. Ry. Co. and C. & N. W. Ry. Co.

ALLEGED EXCESSIVE RATES.

Complaint to the effect that there were no concentration rates on hides, tallow and wool, as there were on cheese and other dairy products. The matter was taken up with the respondents and satisfactorily adjusted.

No. 1851.

May 18, 1909.

Nathan Hacssly, Theresa.

RATES.

Complainant alleged that he had been overcharged on certain shipments of gas engines, the expense bills of which he submitted. Examination of the published tariffs disclosed that the legal rates were applied and complainant was so advised.

No. 1852.

May 20, 1909.

Maural & Co., Chicago, Ill.

REFUNDS.

The above named firm, contemplating the establishment in Wisconsin of a large manufactory of packing materials, asked to be advised whether if it built a side track at its own expense it could lawfully enter into some arrangement with the connecting railroad company for repayment of the cost of the side track based upon the amount shipped over said line.

Held: The Wisconsin railroad law absolutely forbids repayments to shippers and requires the collection of the same rates from one shipper that are collected from any other shippers for the same service. A carrier can build a side track at its own expense.

No. 1853. May 21, 1909.
Equity Telephone Co., Cushing, vs. M. St. P. & S. S. M. Ry. Co.

STATION TELEPHONE SERVICE.

Complainant alleged that a telephone was installed in the station at Luck, carrying the regular rate, but that the agent refused to answer calls unless paid 5 cts. per call.

Held: Railways may be required to provide telephone service in stations and the answering of calls is reasonably to be considered as part of such service.

No. 1854. May 27, 1909.
Lacy Merc. & Mfg. Co., Sheldon, vs. M. St. P. & S. S. M. Ry. Co.

ALLEGED INADEQUATE PASSENGER SERVICE.

Complaint alleged that since the above named railway company had acquired the Wisconsin Central road, it had discontinued a first class passenger train and otherwise failed to maintain adequate service on the line between Owen and Superior. Several other complaints in regard to this service were received and the matter was taken up with respondent. The service was immediately improved by the addition of better rolling stock to the mixed train, and assurance was given that as soon as the terminal at Duluth had been completed further improvement of the service would be made.

No. 1855. May 28, 1909.
Fred Friday, Cambria, vs. C. M. & St. P. Ry. Co.

ALLEGED INADEQUATE SERVICE.

Complainant alleged that he had been supplied with unfit box cars for the shipping of butter, when the rate schedule provided for refrigerator cars. The matter was taken up with company and refrigerator service was immediately put on.

No. 1856.
Ahnapee Veneer & Seating Co.
 Formal complaint filed. See page 163.

No. 1857. May 29, 1909.
George J. Jirsa, Lyndon Station, vs. C. M. & St. P. Ry. Co.

ALLEGED OVERCHARGE.

Complainant alleged that he had shipped crushed stone at a rate of 5 cts. per 100 lbs. and had later been informed by the agent that the correct rate was 3 cts. Complainant desired to be officially informed as to the rate. Reference to the tariffs on file showed that the legal rate for the shipment in question was 3 cts. and complainant was advised to file a claim with the carrier.

No. 1858. Jun. 5, 1909.
F. W. Snyder, Footville, vs. C. & N. W. Ry. Co.

ALLEGED INADEQUATE TRAIN SERVICE.

Complainant, postmaster of the above named village, alleged that inadequate train service was being there furnished by respondent, and that the provision of a mail train going south in the morning and stopping there, and of a mail train going north in the evening and stopping there, would sufficiently serve the community. The matter reached the preparation of a formal complaint, but respondent intervened with some changes in trains that satisfied complainants.

No. 1859.

Jun. 5, 1909.

Jerome Bixby, Stoughton, vs. C. M. & St. P. Ry. Co.

CLAIM THROUGH ERRONEOUS QUOTATION OF RATES.

Complainant alleged that he had been charged a rate of 17 cts. on a shipment for which the local agent quoted a rate of 10 cts. He demanded refund on the basis of the lower rate, contending that the agent's quotation should bind the carrier.

Held: The rates contained in the published tariffs are the legal rates and must be charged, notwithstanding the fact that the agent of the company may have quoted a less rate.

No. 1860.

Jun. 7, 1909.

Jos. Stein, Milwaukee, vs. C. M. & St. P. Ry. Co.

ALLEGED INADEQUATE PASSENGER SERVICE.

Complainant alleged that he was a passenger on respondent's train from Green Bay to Milwaukee on the afternoon of June 5, that said train was overcrowded and that there was attached thereto an extra passenger coach which was kept locked, so that passengers could not use it. An investigation was made by respondent in consequence of the complaint, and the Commission was advised that reports from the operators of said train were to the effect that only one coach was crowded, that there was plenty of room in two other coaches that were partly occupied, and that the extra coach was not locked. The company, however, stated that it was determined to give service of a satisfactory character.

No. 1861.

Jun. 8, 1909.

H. A. Wagner, Milwaukee, vs. C. M. & St. P. Ry. Co.

COMMUTATION TICKETS.

Complainant alleged that respondent had discontinued its practice of selling thirty-ride commutation tickets between Milwaukee and Elkhart Lake for \$30, and that he had been advised by respondent that the Railroad Commission had made an order against the selling of commutation tickets for so long a distance. Complainant was advised that the Commission had made no such order as mentioned, but that the change was within the rights of the railroads, the courts having decided that where a maximum fare is established by law, a carrier can not be required to charge less than the maximum fare for any particular service, but may make a lower rate of its own motion if it sees fit to do so.

No. 1862.

Jun. 4, 1909.

B. D. Merrell et al., Superior, vs. American Express Co., Northern Pacific Exp. Co., and Western Express Co.

NON-DELIVERY OF EXPRESS MATTER.

Complainants alleged that the three respondent express companies refused to deliver express packages to that part of the city of Superior known as the "east end," or the old part of the city. The matter was taken up with the respondents and considerable correspondence had. During the progress of the correspondence the Commission rendered a decision to the effect that an express company taking a package for delivery at a certain city, must deliver it at any place as directed inside the city limits of said city, or establish zones governing delivery, but the reasonableness of all such rates and regulations may be tested by the filing of a formal complaint. See *Strauss vs. American Exp. Co.* 3 W. R. C. R. 556. See informal cases Nos. 1794, 1796, 1816 and 1865.

No. 1863.
H. C. Blilie, Ogema, vs. W. C. Ry. Co.

Jun. 9, 1909.

DEFECTIVE FENCES.

Complainant alleging that fences along the company's right of way were out of repair, that complainant had lost a horse in consequence thereof. The matter was referred to respondent and the Commission was promptly advised that the fence had been repaired, which was satisfactory to complainant.

No. 1864.
John A. Rodger.
Formal complaint filed Aug. 6, 1909.

No. 1865.
Richard B. Runke, Merrill, vs. Wells Fargo & Co. Express.

Jun. 15, 1909.

DELIVERY LIMITS.

Complainant alleged that respondent made free delivery to some portions of the city above named and refused to make free delivery to other portions, which complainant denounced as unjust and unwarranted. The complaint was taken up with the respondent with the result that a voluntary extension of the delivery limits was made, such as was satisfactory to complainant. See *Strauss vs. American Exp. Co.* 3 W. R. C. R. See also informal cases Nos. 1794, 1796, 1816 and 1862.

No. 1866.
C. E. Shopbell, Deronda, vs. M. St. P. & S. S. M. Ry. Co.

Jun. 17, 1909.

TRAIN AND CAR SERVICE.

Complainant alleged that great inconvenience and damage resulted in the common practice of respondent in having its train late and irregular, and failing to provide sufficient refrigerator car service. Reference of the complaint to respondent resulted in prompt remedy of the poor service complained of.

No. 1867.
Rice Lake Hay Co., Rice Lake.

Jun. 12, 1909.

ALLEGED OVERCHARGE.

Complainant alleged that an excessive charge had been made on a shipment of hay from Rice Lake to Racine, reconsigned to La Grange, Ill. Examination of the tariffs on file showed that the charges made were correct.

No. 1868.
Samuel Livingston, Wausau.

Jun. 21, 1909.

REFUND ON MILEAGE BOOK.

Complainant alleged that he had purchased and paid in advance for a 2,000 mile ticket, had used 1,750 miles, presented the book for refund and was denied even the \$10 agreed upon to be returned when the cover should be returned. Examination of the case developed that complainant had not complied with the regulations or terms of the contract involved in the sale of the book, having failed to return the same within eighteen months from date of sale, as required, and was therefore not entitled to the refund.

No. 1869.

Jun. 23, 1909.

P. J. McManamy, Glendale, vs. C. & N. W. Ry. Co.

TRAIN SERVICE.

Complainant alleged the respondent, which had stopped four passenger trains daily at the above named station, had caused two of the trains to cease stopping, and that the resultant service was insufficient. The matter was taken up with respondent, and the Commission was advised that the community in question was a small one, with little business, and that it had been found necessary to eliminate certain unnecessary stops of trains in Wisconsin in order to greatly improve the service in that state by making better connections and faster time. The service complained of was alleged to be sufficient. Complainant was advised of the disposition of respondent to make no voluntary concessions at the present time; no formal complaint was filed.

No. 1870.

Jun. 23, 1909.

Standard Claim & Traffic Bureau, Milwaukee, vs. C. M. & St. P. Ry. Co.

LONG AND SHORT HAUL CLAUSE.

Complainant submitted a claim based upon the fact that a charge had been made to an intermediate point greater than the rate to a point beyond, and complainant asked the Commission to cite the long and short haul clause of the Wisconsin law, so that complainant might enlighten the above named carrier with reference to the law.

Held: There is no "long and short haul" clause in the Wisconsin Railroad Commission Law. The published tariff must govern. If an existing rate be alleged to be unreasonable, that question can be brought to investigation and decision by the filing of a formal complaint.

No. 1871.

Jun. 23, 1909.

W. Arwood, Beloit.

RATES ON HOUSEHOLD GOODS.

Complainant herein alleged that he had been quoted a rate on a car of household goods amounting to \$12, but the agent at destination demanded another dollar, claiming that a wrong rate had been quoted. Reference to the tariffs on file disclosed that the correct rate had been quoted and paid, and that the demand of agent at destination for further payment was unwarranted.

No. 1872.

Jun. 23, 1909.

John Gund Brewing Co., La Crosse, vs. C. & N. W. Ry. Co.

RATES ON BEER.

Complainant alleged that respondent had made an unwarranted increase of the carload beer rate from La Crosse to Ellsworth, from 17 to 20 cts. per 100 lbs., and that this movement ought to be covered by the Chicago-St. Paul rate, including intermediate points, which rate would be 17 cts. Reference of the complaint to tariff officials of respondent brought the reply that the omission of La Crosse from the tariff in question had been inadvertent and that an amendment would immediately issue to correct the error.

No. 1873.

Jun. 24, 1909.

Wagner Mercantile & Manufacturing Co., Suring.

ALLEGED OVERCHARGE.

Complainant alleged that an overcharge had been made on a shipment of boilers from Milwaukee to Suring. Reference to the tariffs on file disclosed that the legal rates had been applied.

No. 1874.

Jun. 28, 1909.

A. J. Brandel, Fort Atkinson.

OVERCHARGE.

Complainant herein alleged that he had received two power boats, shipped from Oshkosh to Fort Atkinson in separate shipments, that the lighter one had been charged \$8.40 more than the other which was about 150 lbs. the heavier of the two. The freight bills showed that the lighter boat had been charged at 5,000 lbs. at 35 cts. per 100 lbs., while the heavier boat had been charged actual weight, 1,300 lbs. at 70 cts. per 100 lbs. Reference to the tariffs on file indicated that the correct charge would have been at actual weight at 70 cts. per 100 lbs., and that therefore there had been an overcharge on the lighter boat, which complainant was advised to take up with the carrier.

F. INFORMAL COMPLAINTS AGAINST UTILITIES.

No. 247.

July 2, 1908.

*La Crosse Cracker & Candy Company, La Crosse.***CUMULATIVE METER READINGS.**

In the above entitled matter the complainant advised the Commission that it was receiving current under a schedule of rates which provided for a less rate per unit where a large quantity was used than where a small quantity was used, but that its bills were based upon the registration of two meters, rather than one meter, and it wished to know if the combined amount of current registered on the two meters might not be made the basis of the total charge, instead of at the rate based upon the amount registered by each meter, in the same manner as it would charge, were the meters registering for different consumers.

Held: The question herein involved is one which has never been formally passed upon by the Commission, but the informal opinion has been expressed that where there is more than one meter installed in the premises of a single consumer, the charge should be based upon the readings of the separate meters, in the same manner and at the same rate which would be charged if those meters were registering for separate consumers; that if a consumer desires the benefit of the lower rate, his current must be registered through one meter, for the reason that there is entailed upon the utility company the expense of maintaining two meters, making separate readings of them, and otherwise increasing the expense, which would be avoided in case a single meter was installed.

No. 248.

July 6, 1908.

*Thomas Hughes, Hudson, vs. Northwestern Tel. Exchange, and Pierce County Tel. Co.***INADEQUATE TELEPHONE SERVICE.**

Complainant in the above entitled matter alleged inadequate service between Hudson and Ellsworth, due to the fact that there was only one wire between those places and also because the free service given by respondents to points on their line over the wire in question so overcrowded the wire that the service was unsatisfactory both to local and to toll patrons.

Complainant was advised that the matter complained of was within the jurisdiction of the Commission and would be made the subject of an investigation and decision upon the filing of a formal complaint. No formal complaint was filed.

No. 249.

July 8, 1908.

*Menomonie Electric Light & Power Co., Menomonie.***REDUCTION OF RATES.**

The above electric utility sought permission to make a flat rate of \$3.50 per month for a $\frac{1}{4}$ h. p. motor. It appeared that this was not an increase over an existing rate.

Held: There is nothing in the Public Utilities Law to prevent utilities from either reducing existing rates or filing new rates for service not already covered by rates on file, without applying for the permission of the Commission.

No. 250.

July 4, 1908.

*Perry Mutual Telephone Co., Blanchardville.***RATES FOR STOCKHOLDERS AND NON-STOCKHOLDERS.**

See informal utilities case No. 334.

No. 251. July 10, 1908.
Stockbridge & Sherwood Tel. Co., Stockbridge, vs. Wis. Tel. Co.

ROUTING OF TELEPHONE MESSAGES.

Complainant herein remonstrated because messages from Appleton to Stockbridge were so routed by respondent company, via Hilbert and Chilton, that a message cost 40 cts., which by a more direct route would cost 30 cts. The matter, a proper subject for contract between companies, was outside the jurisdiction of the Commission, but as the result of correspondence a satisfactory adjustment was reached.

No. 252. July 8, 1908.
Columbia County Telephone Co., Leeds.

DISCRIMINATION IN TELEPHONE RATES.

The above named telephone company inquired whether it might increase the rates of patrons who own their own instruments, so as to bring them up to the charges exacted of other patrons.

Held: According to the Public Utilities Law it is unlawful to give lower rates to persons owning any part of the facilities for service, and this provision of law was made the subject of an order of the Commission, dated June 12, 1908, directing all telephone companies to conform to this law in their business.

See sec. 3, ch. 213, L. 1909.

No. 253. July 9, 1908.
Stockbridge & Sherwood Telephone Co., Stockbridge.

TELEPHONE RATES FOR STOCKHOLDERS AND NON-STOCKHOLDERS.

See informal utilities case No. 334.

See also *Berend v. Wis. Tel. Co.* 4 W. R. C. R. 150.

No. 254. July 13, 1908.
Vernon H. Tichenor, Waukesha, vs. Wisconsin Telephone Co.

EXTENSION BELLS.

Complainant herein alleged that respondent telephone company had taken an extension bell out of the house of one of the clients of complainant, contrary to the general practice. The matter was taken up with respondent and an adjustment satisfactory to complainant was reached.

No. 255. July 8, 1908.
W. J. Rush, Loyal, vs. The York Telephone Co.

DISCRIMINATION.

Complainant charged that respondent maintained a rate of 50 cts. per month to patrons owning their instruments, and charged \$1 per month of others.

Held: Sec. 1797m—90 of the Public Utilities Law makes it unlawful for a public utility to grant any rate lower than the scheduled rate, even though the excuse may be that certain patrons own part of the facilities necessary to the service.

See sec. 3, ch. 213, L. 1909.

No. 256. July 14, 1908.
Kenosha Gas & Electric Co., Kenosha.

COMPUTATION OF METER RATES.

The above company inquired whether a gas consumer who keeps three adjacent stores, the piping of which requires three separate meters, might, without unjust discrimination, receive the advantage of the quantity rate for his total consumption, or would each meter have to be the basis of a separate bill.

Held: The computation of the bill, with respect to the application of quantity discounts, must be on the basis of individual meters rather than to allow one person to club his several separate services.

See informal utilities case No. 247.

No. 257.

July 14, 1908.

Olaf C. Thorpe, Stanley.

FLAT AND METER RATES.

This is an inquiry by a municipal water plant, whether or not a utility could charge both flat and meter rates.

Held: A public utility may lawfully charge either flat or meter rates, or both, providing all rates are open alike to all without unjust discrimination, and providing no changes of rates or methods of charges amounting to advance in rates be made without permission being granted by the Commission.

No. 258.

July 14, 1908.

Lake Superior Iron & Chemical Co., Ashland.

DEFINITION OF PUBLIC UTILITY.

The above named company asked to be advised whether it would be considered a public utility because it was supplying the city with electric current for operation of a motor in some street improvement work.

Held: The furnishing of electric current to a municipality for the operation of a motor used in connection with street improvement work would not of itself bring a company within the law as a public utility.

No. 259.

July 16, 1908.

Farmers' Mutual Telephone Co., Baraboo.

REASONABLENESS OF SWITCHING CHARGES.

See informal utilities case No. 274.

No. 260.

July 17, 1908.

Cumberland Telephone Co., Cumberland.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

See also *In re Appl. Cumberland Tel. Co.* 3 W. R. C. R. 576.

No. 261.

July 26, 1908.

A. J. McKellar, et al., Blanchardville, vs. Municipal Electric Light and Water Plant.

ALLEGED MISMANAGEMENT OF UTILITY.

Complainant submitted a petition signed by twenty-five residents alleging that the municipal electric light and water plant was being mismanaged and that its accounts were not being properly kept.

Held: In order to give the Commission jurisdiction to formally investigate a plant, a petition for such investigation should allege that the service rendered is not adequate, or that the rates charged are unreasonable. It was suggested that complaint should be re-drafted so that the Commission would have jurisdiction. Complainant failed to comply and the matter was closed.

No. 262.

July 15, 1908.

Cumberland Telephone Co., Cumberland.

BUSINESS OR RESIDENCE TELEPHONE.

Complainant asked to be advised as to whether the business or residence telephone rate should be applied to a barber shop, and to a telephone installed in the residence of the president of a cheese fac-

tory, across the road from the factory, but used for the transaction of the factory business as well as for residence service.

Held: The use of a telephone determines the rate it should carry; a barber shop is a place of business and a telephone so located should be so classified. A telephone located in a residence should be classified as business if used primarily for that purpose.

No. 263. July 21, 1908.
M. A. Sprague, Washburn, vs. Washburn Water Works.

ALLEGED EXCESSIVE RATES.

Complainant alleged that the rates of the respondent herein were excessive and unreasonable. Complainant was advised that the question of the reasonableness of the rates, rules and regulations of a public utility would be brought to investigation and decision by the filing of a formal complaint. No such complaint was filed.

No. 264. July 22, 1908.
Menasha Free Library, Menasha, vs. Wisconsin Telephone Co.

FREE TELEPHONE SERVICE.

Complainant herein advised the Commission that respondent had given notice that the free service previously furnished to the library would have to be discontinued in consequence of the provisions of the Public Utilities Law. Complainant asked to be advised whether the respondent had taken the correct position.

Held: Sec. 1797m—89 of the Public Utilities Law forbids discriminations in the charges for utility service furnished under like circumstances and conditions, and finding 2 of the decision of the Commission *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, approves the practice of classifying telephone service with reference to use, and also that a separate class with its own rate may be made for schools, libraries, lodge halls, etc.

No. 265. July 24, 1908.
Andrew Stevens, Stockbridge, vs. Wisconsin Telephone Co.

ROUTING OF TELEPHONE MESSAGES.

See informal utilities case No. 251.

No. 266. July 24, 1908.
Brown County Telephone Co., Barron.

DISCRIMINATION IN RATES.

The above telephone company asked to be advised whether it could lawfully continue to give free service or a rate of \$1.25 per month, when its regular rate was \$1.50 per month.

Held: The giving of free service or the furnishing of service at less than the regular scheduled rate constitutes unlawful discrimination.

No. 267. July 31, 1908.
Rhineland Mutual Telephone Co., Rhineland.

RATES FOR TELEPHONES OUTSIDE CITY.

The above telephone utility asked to be advised whether it could construct a line eight miles out of the city and charge subscribers on the proposed line the same rate as charged of subscribers inside the city.

Held: There is nothing in the Public Utilities Law to prevent the giving of service to subscribers on a rural line at the same rate as charged subscribers in the city, so long as the same rates are given to all persons under like circumstances and conditions.

No. 268.

July 31, 1908.

Electric and Water Supply Co., Neillsville.

OBLIGATION TO FURNISH AUXILIARY LIGHTING SERVICE.

The above named utility made inquiry as to whether it was obliged to connect with and be in readiness to furnish electric lighting service at meter rates, when the service was to be used only as an auxiliary to a gasoline plant, to be used when the gasoline plant is out of order. The utility declared that such an arrangement would require the maintenance of such plant with probably irregular consumption and slight return. The question had never been before the Commission in a formal proceeding, but the suggestion was made to complainant that a rule making a minimum charge per month, irrespective of the amount of current used up to a certain point, might meet the situation with justice. However, the establishment of a new rule of that kind would, in certain cases, amount to a raise of rates and therefore would have to be made upon the permission of the Commission, secured upon formal application according to law.

No. 269.

July 30, 1908.

E. R. Pease, Mayor, Richland Center.

FLAT RATES OR METER RATES.

In behalf of the municipal water utility, the chief officer of the city above named represented to the Commission that the \$5 flat rate in effect there resulted in an extravagant use and waste of water, and advice was asked as to the proper remedy. The suggestion was made that a general installation of meters be made and the rates be adjusted on the basis of the quantity of water used. Any such change, however, which would amount to an advance in rates, would have to be preceded by an application and the granting by the Commission of a certificate of authority.

No. 270.

Aug. 2, 1908.

E. S. Pattison, Durand.

DISCRIMINATION.

Complainant herein asked to be advised whether a power utility could enter into an exclusive contract to furnish power alone to one feed mill and refuse to furnish power to any competitor that might enter the field.

Held: A public utility must not discriminate in favor of one individual against another, and a contract tending to give one person a monopoly of power for a certain purpose would be in violation of the Public Utilities Law.

See also informal utilities case No. 294.

No. 271.

Aug. 3, 1908.

C. A. Rood, Reedsburg, vs. Reedsburg Telephone Co.

EQUALITY OF TELEPHONE RATES.

Complainant, owner of his own telephone instrument, alleged that he paid respondent \$1.75 per month for service, but that respondent demanded a higher rate, being the regular rate, and therefore the demand amounted to a proposal to withdraw from complainant the advantage allowed him by reason of his ownership of his own instrument.

Held: Sec. 1797m—90 of the Public Utilities Law provides that no reduced rate or free service shall be granted to any patron by reason of the patron owning any part of the facilities necessarily involved in the service.

No. 272.
Bayfield County Telephone Co., Washburn.

July 31, 1908.

BUSINESS OR RESIDENCE TELEPHONE RATE.

The telephone company above named asked to be advised whether it could lawfully furnish service to a roundhouse at residence rate, when the employes paid for the service.

Held: A railroad roundhouse can not be classed as a residence and therefore the business rate should be applied.

No. 273.
Stillman Wright & Co. and Berlin Gas Co., Berlin, vs. Berlin Lighting, Heating & Power Co.

July 30, 1908.

INDETERMINATE PERMIT FOR HEATING UTILITY.

See informal utilities case No. 292.

No. 274.
N. J. Nelson, Osseo.

Aug. 6, 1908.

CONNECTION BETWEEN TELEPHONE COMPANIES.

In the above entitled matter the inquiry was made whether the Public Utilities Law prevented free exchange between telephone companies. Other inquiries have been made concerning the power of forcing connections between telephone companies, and requiring them to make joint rates.

The questions presented by inquiries of this nature have been answered in the following manner: For many years past there have been presented to each legislature bills providing for enforced connection between telephone companies. These bills have uniformly failed to become laws. At the time the Public Utilities Law was being considered by the Wisconsin legislature, there was pending before it a bill providing for such enforced connection. This bill was defeated by a substantial majority in the assembly, after a spirited and prolonged debate. It can therefore be said that there was a legislative interpretation of the Utilities Law to the effect that it did not confer upon this Commission any power in relation to the connections between telephone companies, but it left such companies free to connect or to refuse to connect, as they pleased, and if connections were made, there was no supervision given to the Commission relating to the terms thereof.

No. 275.

Aug. 6, 1908.

In re TELEPHONE DIRECTORY CHARGES.

Complainants alleged that a charge of \$3 per year was made by respondent for inserting in the telephone directory the individual names of the firm members, in addition to the charge for the telephone service. Respondent, having been advised of the complaint, explained that it had previously charged some subscribers for extra insertions in the directory and had not charged others, but had felt that under the Public Utilities Law it was required to make the same charges to all. Complainants were advised of the explanation made by respondent and did not proceed farther in the matter.

No. 276.
Chippewa Valley Railway, Light & Power Co., Eau Claire.

Aug. 5, 1908.

LIGHTING RATES FOR HOSE HOUSES AND HOSPITALS.

The above named utility company asked to be advised whether it could lawfully furnish service at residence rates to the rooms in a hose house occupied by the firemen as sleeping rooms, and whether it

could serve a hospital at the rate charged of hotels and boarding houses.

There appeared to be no unjust discrimination or increase of rates in the practices proposed, and the utility was so advised.

No. 277.

Aug. 7, 1908.

Loyal Telephone Exchange Co., Loyal.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 278.

Aug. 7, 1908.

Fox River Valley Telephone & Telegraph Co., Green Bay.

CLASSIFICATION OF RATES.

Inquiry whether a telephone in a residence, used mainly for business, should be classified as "business" or "residence."

See informal utilities case No. 262.

No. 279.

Aug. 8, 1908.

William A. Warner, Whitehall.

FREE EXCHANGE SERVICE BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 280.

Aug. 8, 1908.

La Crosse Telephone Co., La Crosse.

CLASSIFICATION OF TELEPHONE SERVICE.—RENT FOR SUSPENDED SERVICE.

The telephone company above named asked whether it could lawfully give newspapers special rates not open to the general public, whether a classification of school telephones would include all schools, or public, private and parochial, and whether schools must be charged for service during vacation time.

Held: (1) Telephone service for newspapers may be classified by itself and a rate therefor fixed which shall be open to all newspapers alike. (2) If a class of telephone service is made for schools and a rate therefor fixed, that rate must be open to all schools alike. (3) A telephone company has a right to make a rule under which no charge should be made for suspended service, as for schools during vacation time, but the rule must be applied without discrimination.

No. 281.

Aug. 8, 1908.

Amery Electric Co., Amery.

RECORD OF INTERRUPTIONS OF SERVICE.

The above electric utility asked to be advised as to whether under rule 22, *In re Standards of Gas and Electric Service*, 2 W. R. C. R. 632, requiring utilities to keep records of interruptions of service, a record should be kept of instances such as the burning out of a service fuse which was repaired within fifteen minutes.

Held: Rule 22, requiring utilities to keep a record of interruptions of service, applies only to interruptions of service on the entire system or major divisions of the system.

No. 282.

Aug. 8, 1908.

Green Bay Gas & Electric Co., Green Bay.

NEW RATE.

The utility above named desired to give service to electric automobiles, by charging their storage batteries, and asked to be advised as to the method for establishing a rate for such service.

Held: Public utilities may make their own rates for new services or classes of service not provided for in the established schedule, the

reasonableness of such rates being subject to attack by formal complaint and within the jurisdiction of the Commission to change.

No 283. Aug. 7, 1908.
John J. Black, Durand. vs. Durand Light & Power Co.

DISCRIMINATION IN SERVICE.--INSTALLATION OF METERS.

Complainant in the above entitled matter alleged that respondent company refused to furnish complainant with current for power for his feed mill, for the reason that respondent had entered into a contract to sell power for feed mill purposes exclusively to one person, who happened to be an officer of respondent. Respondent was advised of the penalty of sec. 1797m-91, Public Utilities Law, forbidding such unjust discriminations as herein complained of, to which respondent replied that the exclusive feed mill contract called for such power as available over what was needed for respondent's lighting service, and that the capacity of respondent's plant was insufficient to meet further demands for power. Respondent asked to be advised whether it must furnish more power than the capacity of the plant. The legal question here presented was taken under advisement by the Commission, having never before been presented in a formal matter.

Respondent complained of injustice wrought upon it by excessive consumption of current on incandescent circuits where flat rates prevailed, the consumers neglecting to turn off lights. As a remedy respondent proposed to install meters and abandon the flat rate schedule.

Held: In order to accomplish the abandonment of a flat rate schedule and put all consumers on meter rates, permission would have to be secured from the Commission, as such a change would undoubtedly result in increasing the charges of some consumers.

See also informal utilities case No. 270.

No. 284. Aug. 11, 1908.
Lindsay Telephone Co., Neillsville.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 285. Aug. 11, 1908.
Kilbourn & Friendship Telephone Co., Friendship.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 286. Aug. 11, 1908.
Bell Telephone Manufacturing Co., Hayward.

CONSTRUCTION OF CROSSING LAW.

The above company asked the Commission to advise it as to whether sec. 1329a, subdivision e, Laws of 1907, viz.: "and all wires shall not be less than 24 feet above ground" applied to all crossings. The company was advised that the section applied to all highway crossings.

No. 287. Aug. 12, 1908.
A. C. Larson, City Attorney, Eau Claire, vs. Wisconsin Telephone Co.

REDUCED RATES.

Complainant herein alleged that respondent telephone company had charged "reduced rates" to the city after the enactment of the Public Utilities Law. Respondent alleged that it had not charged less than the schedule rates after Sep. 12, 1907, the date specified in the stat-

utes as the time when discriminations should cease. This seemed to be satisfactory to complainant.

See *City of Superior v. Douglas Co. Tel. Co. et al.* 122 N. W. Rep. 1023.

No. 288.

Aug. 14, 1908.

John Didier, Rhinelander, vs. Rhinelander Lighting Co.

MINIMUM CHARGES.

In the above entitled matter complaint was made to the Commission to the effect that the above named utility company had in effect a schedule of rates providing for a minimum charge of \$1.50 per month to all consumers of gas, and he alleged that it resulted in injustice, because some months a patron would be charged for service which he did not receive, and the company the following month would make no allowance when his bill exceeded the minimum amount used. Complainant alleged that his bills which were below the minimum rate should offset the excess in the months where such excess occurred.

Held: A minimum charge is regarded as a reasonable and equitable practice by utility companies, and is justifiable on the theory that the company stands ready to serve the consumer; therefore, the consumer should pay his proportion of the fixed charge, regardless of the amount of service furnished. Part of the fixed charge is the interest and depreciation on the investment of the utility company in that part of its plant which is devoted to the use of the complainant. In addition to this there is the expense to the company of meter reading, the cost of office expense, collection, etc., which is the same regardless of the amount of service furnished. The rule providing for a minimum charge must be reasonable, and consumers believing the minimum charge to be excessive, may complain to the Commission under the provisions of the law relating to complaints, and all such matters must be investigated, and a decision will be rendered thereon in accordance with the law and facts, after due notice and hearing.

No. 289.

Aug. 11, 1908.

Leeds Farmers' Telephone Co., Leeds.

CHANGE OF TELEPHONE RATE.

The above named telephone company asked permission to charge its subscribers who desired connections with the Wisconsin Telephone Co. at Columbus \$3 per year for unlimited service, or 3 cts. per message for a measured service, in addition to the regular rate. The increase was alleged to be necessary because the Interurban Telephone Co., with which connections had previously been maintained, had discontinued its Columbus exchange.

Held: When an old service is abandoned, either by necessity or in order to improve the service and keep up with the progress of the art, and a new service is established, it is proper for a utility company to establish a rate deemed reasonable for the new service, but this rate is subject to change by order of the Commission.

No. 290.

Aug. 13, 1908.

Marion & Northern Telephone Co., Marion.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utility case No. 274.

No. 291.

Aug. 16, 1908.

M. J. F. Albrecht, President Concordia College, Milwaukee.

LIMITATIONS OF CLASSIFICATIONS.

Complainant herein asked to be advised as to whether the order of the Commission *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, authorizing classifications for school telephones, extended so far as to embrace all schools, or was limited to public schools.

Held: A classification of telephone service for schools cannot be interpreted to be limited to public schools, but must be applied to all schools.

No. 292.

Aug. 17, 1908.

Oconto Electric Co., Oconto.

INDETERMINATE PERMIT.

The electric utility above named inquired whether it could exchange its local franchise for an indeterminate permit.

Held: The Public Utilities Law provided for a limit, July 1, 1908, for surrender of local utility franchises and obtaining in lieu thereof indeterminate permits.

NOTE.—Sec. 1797m—77 permitting a utility to surrender its franchise and receive in lieu thereof, by operation of law, an indeterminate permit, was amended by the passage of ch. 180, L. 1909, under which such surrenders may be made any time prior to Jan. 1, 1911.

No. 293.

Aug. 14, 1908.

Matteson Telephone Co., Clintonville.

HIGHER RATES FOR NON-STOCKHOLDERS.

See informal utility case No. 334.

No. 294.

Aug. 17, 1908.

H. P. Dickson, Viola.

COMPETITION IN TELEPHONE BUSINESS.

This is an inquiry as to whether the Public Utilities Law permits the organization of an independent telephone company without first securing permission from the Railroad Commission.

Held: The non-competitive features of the Public Utilities Law do not apply to the telephone business. Therefore no permit from the Commission is necessary for the organization of an independent telephone company.

No. 295.

Aug. 19, 1908.

National Travelers' Association of America, Milw. vs. Wis. Tel. Co.

TELEPHONE CHARGES IN HOTELS.

Complainant herein alleged that in a certain hotel in the city of Milwaukee, as in other hotels throughout the state, guests had to pay 10 cts. for city connections, when calling from their rooms, while a charge of 5 cts. was made when they called from the booths in the hotel lobbies. The complaint was taken up with respondent and it was ascertained that the charges complained of were fixed by the management of the hotel, which had a private telephone system. The complainant was advised that the filing of a formal complaint would bring the matter to investigation and decision.

No. 296.

Aug. 21, 1908.

City of Beloit, Beloit, vs. Beloit Water, Gas & Electric Co.

Formal petition filed. See page 166.

No. 297. Aug. 22, 1908.
A. B. Cargill, Secy. Health Dept., Milwaukee. vs. Wis. Tel. Co.

FREE TELEPHONE SERVICE FOR CITY HEALTH DEPARTMENT.

Complainant alleged that the above company had discontinued its practice of permitting members of the sanitary police force to call up the health office free of charge. Complainant was advised of the provisions of law under which the company rendered itself liable to severe penalty if it continued to give free service.

See *City of Superior v. Douglas Co. Tel. Co. et al.*, 122 N. W. Rep. 1023.

No. 298. Aug. 22, 1908.
M. Seligmann, Milwaukee. vs. Wisconsin Telephone Co.

ENFORCEMENT OF DISCOUNT RULE.

See informal utilities case No. 364.

No. 299. Aug. 25, 1908.
Simmons, Nelson & Walker, Racine.

PAY TELEPHONES IN EXPRESS OFFICES.

This is an inquiry as to whether the finding of the Commission, to the effect that pay telephones might be installed in railway stations, could be applied to express offices.

Held: The finding of the Commission allowing pay telephones to be installed in railway offices is applicable to express offices.

See finding 3 *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 543.

No. 300. Aug. 24, 1908.
The Menomonie Times vs. Menomonie Gas Co., Menomonie.

GAS RATES.

Complainant in the above entitled matter asked to be advised whether the above utility did not maintain a lower rate for gas used for power purposes than for gas used for illuminating purposes. Reference to the schedule of rates on file showed no such lower rate and complainant was so advised.

No. 301. Aug. 24, 1908.
Union Grove Telephone Co., Union Grove.

RATE FOR COMBINED BUSINESS AND RESIDENCE TELEPHONES.

See informal utilities case No. 302.

No. 302. Aug. 24, 1908.
Antigo Telephone Co., Antigo. vs. City of Antigo.

COMBINATION TELEPHONE RATES AND FREE SERVICE CONTRACTS.

Complainant herein asked to be advised (1) whether it could lawfully furnish two business telephones to the same patron for \$4 per month when the rate of one business telephone is \$3.75 per month; also (2) whether the city should be required to pay for the service furnished, notwithstanding that a so-called franchise provided for free service to the city.

Held: (1) A combination rate for two business telephones to the same patron could not lawfully be less than the sum of the regular rates for two separate telephones. (2) No municipality can grant a valid telephone franchise; the giving of free service by telephone companies is contrary to the Public Utilities Law, and therefore the giving of free telephone service to a municipality pursuant to a so-called municipal telephone franchise is contrary to the law.

No. 303.
James Kirwan, Chilton.

Aug. 27, 1908.

INDETERMINATE PERMIT.

The complainant herein, the city attorney of Chilton, asked for an opinion whether a municipality could erect and operate an electric plant to light its own streets and buildings in a town where there was already in operation, under an indeterminate permit, an electric lighting utility.

Held: Under the indeterminate franchise features of the Public Utilities Law a municipality may not engage in commercial lighting in a community where there is in operation a utility acting under such a franchise, but this does not prevent the municipality from constructing a plant and lighting with it its own buildings and the streets.

No. 304. Aug. 28, 1908.
L. E. Waterman, Superior, vs. Superior Water, Light & Power Co.

REFUND FOR SUSPENDED SERVICE.

See informal utilities case No. 247.

No. 305. Aug. 29, 1908.
F. M. White, River Falls.

ALLOWANCE FOR RENTAL OF TELEPHONE INSTRUMENT.

The inquiry herein arose out of the provision of law forbidding the granting of lower than the scheduled rate on account of the ownership by a consumer of any part of the facilities necessary for service. It was asked whether a telephone company might allow to a subscriber rental for an instrument owned by the subscriber.

Held: The Public Utilities Law forbids reduced rate service on account of the ownership by a patron of any part of the facilities necessarily involved in the service, but a telephone company may pay a reasonable rental to a subscriber who owns his instrument.

See Sec. 1797m—90 L. 1907 as amended.

See also *In re Investigation of Rules & Reg. Governing Meters of Hudson Water Works*, 3 W. R. C. R. 138.

No. 306. Sep. 1, 1908.
A. R. Schmidt, Milwaukee, vs. Wisconsin Telephone Co.

PROMPT PAYMENT DISCOUNT RULE.

See informal utilities case No. 364.

No. 307. Sep. 1, 1908.
Reedsburg Telephone Co., Reedsburg, vs. J. A. Stone et al.

REDUCED RATE FOR OWNERSHIP OF INSTRUMENT.

See informal utilities case No. 305.

No. 308. Sep. 1, 1908.
A. Frackelton, Milwaukee, vs. Wisconsin Telephone Co.

DISCRIMINATION IN TELEPHONE SERVICE.

Complainant herein alleged that the above company refused to furnish him with nickel-in-the-slot service, while such service was being furnished to other offices in the same building. The matter was taken up with respondent, and reply was made that the rule was not to install four-party nickel service when only one subscriber was available. This rule was being enforced in the instance complained of. Complainant was advised that the rules of the company must be enforced, but that the Commission had jurisdiction to pass upon the reasonableness of such a rule.

No. 309. Aug. 27, 1908.
Ed. zum Brunner, Monroe, vs. Monroe Telephone Co.

CHARGES FOR CONNECTIONS BETWEEN COMPANIES.

See informal utilities case No. 274.

No. 310. Sep. 1, 1908.
Tamarack Telephone Co., Arcadia.

REDUCTION OF RATES.

The above named telephone company asked to be advised whether it would be lawful for it to reduce its rate from \$8 to \$5.

Held: Utility companies may reduce rates without application to the Commission.

No. 311. Sep. 8, 1908.
A. S. Quackenbush, Portage.

CONTRACTS MADE BEFORE THE PASSAGE OF THE UTILITIES LAW.

In the above entitled matter inquiry was made of the Commission whether or not a utility could continue to furnish service to a consumer at rates lower than those provided for in its published schedules, when such lower rates were based upon a valid existing contract made prior to the passage of the Public Utilities Law.

Held: Valid contracts made prior to the passage of the Public Utilities Law, providing for rates on terms other than those named in the legally published tariff rates of the utility company, are excepted from the provisions of the law, but such contracts cease to be legal as soon as either party is at liberty to cancel them.

No. 312. Sep. 2, 1908.
Frank Wallen, Lannon, vs. Menomonie Telephone Co.

TELEPHONE SERVICE.—OVERLOADING OF LINES.

Complainant herein alleged that respondent telephone company had so many subscribers on a certain line of wire as to result in poor service. He asked to be advised whether there was a limit upon the number of telephones that might be attached to one wire.

Held: There is no numerical limit established as to the number of telephones that may be attached to a single line of wire, but the law requires utilities to furnish reasonably adequate service, and a situation in which inadequate service is alleged may be brought to investigation and decision by the filing of a formal complaint.

See informal utilities case No. 423.

No. 313. Sep. 9, 1908.
Matteson Telephone Co., Clintonville.

DISCRIMINATING RATES.

See informal utility case No. 314.

No. 314. Sep. 1, 1908.
Farmers' Inter-County Mutual Telephone Co., Kilbourn.

DISCRIMINATIONS IN FAVOR OF STOCKHOLDERS OR OWNERS OF INSTRUMENTS.

In this matter it was represented that certain subscribers constructed their own lines to the central exchange and desired to contract and pay only for switching service, and that some subscribers were stockholders in the company. Information was asked as to the legality of taking account of these facts in the adjustment of the charges to subscribers and stockholders.

Held: All subscribers to a telephone utility must be given the same rates for the same class of service, regardless of their ownership of stock in the company or ownership of any of the facilities or equip-

ment necessarily involved in the service. If the switching service desired is that of a separate telephone organization, the exchange company may make or insist upon such rates as it may see fit, for the matter of telephone connections and the terms and conditions thereof is outside the jurisdiction of the Commission.

See also finding 5 *In re Free and Reduced Rates Telephone Service*, 2 W. R. C. R. 521, 544.

No. 315.
The Loyal Telephone Co., Loyal.

Sep. 9, 1908.

TELEPHONE SERVICE.

The above named telephone company asked to be advised whether it might maintain in its office a telephone instrument which the subscribers could use without charge, and also whether it is permissible for two telephone companies to exchange service.

Held: (1) Any conveniences that a telephone company may see fit to give to its subscribers as part of the service furnished are lawful, so long as the same conveniences are given to all subscribers without discrimination. (2) It is lawful for telephone companies to exchange service and the terms and conditions thereof are outside of the jurisdiction of the Commission.

No. 316.
O. I. Newton's Sons Co., Sparta.

Sep. 11, 1908.

INDETERMINATE PERMIT. PROTECTION AFFORDED BY.

See informal utilities case No. 292.

No. 317.
E. C. Heimerl, Jefferson, vs. Wisconsin Telephone Co.

Sep. 12, 1908.

CHANGE OF SERVICE AND CHANGE OF RATE.

Complainant herein alleged that he was getting satisfactory service at the rate of \$1 per month, but that respondent company changed his equipment and raised the rate to \$2 per month without his consent. The matter was taken up with respondent and the Commission was advised that the change was made in order to establish uniformity in the rates and eliminate unjust discrimination. Complainant was advised that thorough investigation and decision in the matter would result from the filing of a formal complaint, but the matter was not pressed.

No. 318.
Joseph Chopin, Kaukauna.

Sep. 16, 1908.

FREE SERVICE TO MUNICIPALITIES.

In the above entitled matter complainant asked whether there is anything in the Public Utilities Law to prevent telephone companies from furnishing free service to municipalities, when such free service was provided for in franchises granted by the city to the telephone company.

Held: "It has been determined that a municipality has no power to grant a franchise to a telephone company. An ordinance attempting to grant such franchise is ineffectual and void." *State v. Milwaukee Independent Telephone Company*, 114 N. W., 108; *Wisconsin Telephone Company v. Milwaukee*, 126 Wis. 1; *State v. Telephone Company*, 111 Wis. 23; *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 524.

No. 319. Sep. 8, 1908.
Town Line Farmers' Telephone Association, Shawano.

FREE SERVICE.

See informal utilities case No. 314.

No. 320. Sep. 18, 1908.
George A. Hibbard, Shullsburg.

DISCRIMINATION IN FAVOR OF MUNICIPALITY.

Complainant asked to be advised whether it is a lawful practice for a light and power utility to furnish service to the municipality at a rate lower than is open to the general public.

Held: A municipality cannot lawfully be granted lower rates than charged other patrons for similar service.

No. 321. Sep. 18, 1908.
George H. Smith, Milwaukee, vs. Wisconsin Telephone Co.

TELEPHONE INSTALLATIONS.

Complainant in the above entitled matter alleged that he was unable to get the respondent telephone company to install a telephone, except by himself paying part of the cost of installation. The matter was taken up with the respondent and the Commission was advised that it was found impossible to secure a sufficient number of subscribers to supply the kind of multi-party service applied for by complainant, and that respondent was adhering to its established rule in the matter.

Held: A utility company must adhere to its established rules and if the reasonableness of such rules be challenged, investigation and decision will follow the filing of a formal complaint.

No. 322. Sep. 19, 1908.
Theodore A. Hoidahl, Stanley, vs. Wisconsin Telephone Co.

REDUCED RATE FOR SCHOOLS.

See Finding 2 *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 542.

No. 323. Sep. 18, 1908.
Julius Andrae & Sons, Milwaukee.

CHARGE FOR STRINGING WIRE ON OTHER COMPANY'S POLES.

The above named complainant asked to be advised whether the Commission had decided on any charge per pin for one telephone company stringing wires on the poles of another company.

Held: The question herein involves sec. 1797m—4 of the Public Utilities Law, which has not been passed upon by the Commission.

No. 324. Sep. 19, 1908.
Bloomer Telephone Co., Bloomer.

BUSINESS AND RESIDENCE RATES.

The question involved herein is the test to apply to determine what is a "residence" and what is a "business" telephone.

Held: Finding 6, *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 544, reads as follows: "When the place of business and the residence of a subscriber are in the same premises and no telephone is installed in the place of business, the business rate should be charged for the telephone installed in the residence."

The character of the use determines the rate to be charged. If it is used principally for business purposes, it is a business telephone, even if located in a residence. It is a question of fact in each case and utility companies should see that the law is not being violated.

No. 325. Sep. 19, 1908.
J. D. Mitchell, Tomahawk.

FREE TELEPHONE SERVICE FOR CITIES.

See informal utilities case No. 318.

No. 326.
Columbus Advancement Association, Columbus.
Formal complaint filed. See page 166.

No. 327. Sep. 22, 1908.
Loren Finch, New Rome.

REDUCED RATES TO TELEPHONE STOCKHOLDERS.

See informal utilities case No. 314.

No. 328. Sep. 24, 1908.
Chippewa County Telephone Co., Eagle Point.

BUSINESS OR RESIDENCE TELEPHONES.

See informal utilities case No. 324.

No. 329. Sep. 23, 1908.
Highland Telephone Co., Elmwood, vs. Northwestern Telephone Co.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 330. Sep. 19, 1908.
E. Merton, Pres. Water Commission, Waukesha.

REDUCED RATES TO CHURCHES.

Complainant herein asked to be advised as to the legality of the practice of furnishing water service to churches at rates less than charged other consumers for similar service.

Held: Discrimination in water rates, favoring churches over other consumers, is forbidden by the Public Utilities Law.

No. 331. Sep. 26, 1908.
W. G. Marcy, Oshkosh, vs. Wisconsin Telephone Co.

SERVICE.

Complainant in the above entitled matter alleged that the respondent telephone company was furnishing inadequate service. The complaint was not of the formal character provided by the law to give the Commission jurisdiction to make investigation and decision, but the matter was taken up with respondent with the result that an adjustment satisfactory to complainant was reached.

No. 332.
A. P. Davis, Hortonville.
Formal complaint filed. See page 167.

No. 333. Sep. 24, 1908.
Henry Halverson, City Clerk, Dodgeville.

FREE SERVICE TO MUNICIPALITY.

See informal utilities case No. 318.

No. 334. Sep. 23, 1908.
Citizens' Telephone Exchange, Waupaca.

REDUCED RATE TO CITIES, UNDER FRANCHISE.

See informal utilities case No. 318.

No. 335.

Sep. 28, 1908.

W. J. Gavin, Chetek.

FREE LIGHTS TO CITY, UNDER FRANCHISE.

This is an inquiry as to the legality of an electric utility furnishing free to a municipality lights for the city hall and jail, such free service being a provision of a franchise granted by the municipality to the utility. Not all of the material facts of this particular case were presented, and the precise question had not been passed upon by the Commission in a formal proceeding, but the informal opinion was expressed that sec. 1797m—91 of the Public Utilities Law, exempting from its provisions valid existing contracts executed prior to April 1, 1907, providing for less than schedule rates, applies to a franchise granted to an electric light utility before the passage of the law.

No. 336.

Sep. 29, 1908.

Bloomer Electric Light Plant, Bloomer.

FRANCHISE RIGHTS.

The utility above named, operating with water power, inquired whether the city could take away the franchise because the water was low and the power insufficient for adequate service. The franchise was represented as containing language to the effect that the rights under it could not be forfeited for failure of service resulting from causes outside of the power of the company.

Held: The question of a company's rights under a franchise, or the right of a company to maintain a franchise against an attempt of a municipality to take it away, is one for the courts and not for the Commission.

No. 337.

Sep. 29, 1908.

F. O. Carlson, Grantsburg, vs. Tri-State Telephone Co.

LOWER RATES FOR CLERGYMEN.

Complainant herein alleged that the above company had increased his telephone rate for two-party service from \$1 to \$1.50 per month. The situation appeared to be, that the complainant, a clergyman, was enjoying a rate lower than the regular rate and had been leveled up to the schedule. Complainant was advised that he could bring the question of the reasonableness of his rate to investigation and decision by filing a formal complaint.

Held: The granting of rates to clergymen lower than to the general public is a discrimination under the Public Utilities Law.

No. 338.

Sep. 29, 1908.

W. F. Glandt, Kewaunee, vs. Wisconsin Telephone Co.

RATES.

Complainant herein alleged that his \$1.50 telephone rate had been increased to \$2.50, which he believed was contrary to law. It was ascertained that the higher rate was the rate scheduled for the service in question and that the withdrawal of the lower rate was in the line of elimination of discrimination.

No. 339.

Sep. 30, 1908.

Ashland Home Telephone Co., Ashland.

BUSINESS OR RESIDENCE TELEPHONES.

The telephone company above named inquired as to the interpretation of finding No. 6 of the Commission *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, as applied to subscribers living above their places of business.

Held: The finding was not intended to prohibit the furnishing of

residence service at residence rates to subscribers living in the same building with their places of business, but was intended to reach the subterfuge of subscribers getting the residence rate by having the telephone installed in residence rooms and used for business purposes.

No. 340.

Oct. 2, 1908.

Green Bay Gas & Electric Co., Green Bay.

LOWER RATE FOR GAS USED IN BUSINESS ESTABLISHMENTS.

The utility company above named asked to be advised whether it could establish a lower rate for gas used for illuminating business places than for gas used in illuminating residences.

Held: The basis for classification of rates for gas service should be the amount used rather than the character of the establishment illuminated.

No. 341.

Sep. 27, 1908.

Fred W. Hein, Horicon, vs. Wisconsin Telephone Co.

TELEPHONE RATES AND SERVICE.

Complainant herein alleged that the above named telephone company had raised his rate and changed his service from grounded to metallic. He asked to be advised whether metallic service was considered superior to grounded service and also desired to be supplied with a list of telephone rates for communities similar to that in which he resided. The desired information was supplied, including the statement of fact that metallic service is established as being undoubtedly superior to grounded service.

No. 342.

Sep. 28, 1908.

Watertown Gas and Electric Co., Watertown.

ENFORCEMENT OF DISCOUNT RULE.

In the above entitled matter the utility had in effect a rule providing that if bills were paid on or before a certain date, a discount thereon would be allowed; and complaint having been made relating thereto, the question was submitted to the Commission whether or not the failure of the utility to receive the payment within the discount period, owing to an error in the distribution of the mails, the forgetfulness of the person served, sickness, absence from town, or any other excuse, would avail to permit the company to allow the discount on bills paid after the discount period had expired.

Held: The law regulating public utilities gives them the power to make all of their initial rates, rules and regulations, and the best managed companies in the state have filed with the Commission a rule providing for a discount on bills paid on or before a certain date. This, it is believed, is justified by the best practice. The rule having been filed and in effect, has the force of law, and must be enforced by the company filing it without discrimination. There is nothing in the law which will justify the allowance of the discount after the period has expired, and companies making such a discount are guilty of discrimination, and subject to the penalties provided therefor. If the discount rule is believed to be inequitable, a complaint to the Commission to that effect will bring the matter before it for determination; but as long as the rule is in effect, neither this Commission nor the company has any power to modify it except upon complaint or upon an investigation upon its own motion, and after notice and hearing.

No. 343.

Oct. 3, 1908.

F. C. Wood, Westfield.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

- No. 344. Oct. 1, 1908.
D. L. Floore, Columbus, vs. Wisconsin Telephone Co.

EQUALITY OF RATES.

Complainant alleged that the telephone rates in his community had been raised so as to be the highest rates in each class.

Held: Pursuant to the decision of the Commission *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, the telephone companies of the state were leveling rates and eliminating unjust discrimination in order to comply with the law. If in any case the rates were believed to be too high, that question could be brought to investigation and decision by the filing of a formal complaint.

- No. 345. Oct. 2, 1908.
Menomonie Electric Light & Power Co., Menomonie.

NEW RATES.

The utility company above named asked permission to establish a rate of 6 cts. per kw. hr. for outline lighting.

Held: Utility companies have the right to make new rates to cover new classes of service, so long as the establishment of such rates does not amount to an increase of previous rates.

- No. 346. Oct. 3, 1908.
Elroy Telephone Co., Elroy.

CONDEMNATION OF PROPERTY.

The telephone utility above named represented that an individual refused to allow complainant to set poles and string wires where needed, nor would he sell the desired rights to complainant.

Held: Ch. 667, Laws of 1907, provide that a telephone company may acquire private property by condemnation proceedings, but such matters are subject to the jurisdiction of the courts and not of this Commission.

- No. 347. Oct. 5, 1908.
Wonevoo Telephone Co., Wonevoo.

FRANCHISE.

The above named telephone company inquired whether a village board could grant an electric light franchise.

Held: A village board may grant an electric light franchise, providing no utility is already operating in that community under an indeterminate permit.

- No. 348. Oct. 6, 1908.
Farmers' Mutual Telephone Co., Baraboo.

RATES TO STOCKHOLDERS AND NON-STOCKHOLDERS.

See informal utilities case No. 314.

- No. 349. Oct. 6, 1908.
Farmers' Independent Telephone Association, Caroline.

RATE TO STOCKHOLDERS.

See informal utilities case No. 314.

- No. 350. Oct. 6, 1908.
Wood County Telephone Co., Grand Rapids.

BUSINESS OR RESIDENCE RATES.

See informal utilities case No. 324.

No. 351.
Mauston Electric Service Co., Mauston.

Oct. 8, 1908.

CLASSIFICATION OF TELEPHONES.

See informal utilities case No. 324.

No. 352.
John G. Gallman et al., Elk Mound, vs. Wisconsin Telephone Co.

Oct. 6, 1908.

EXTENSION OF TELEPHONE SERVICE.

Complainants herein, farmers residing between Elk Mound and Menomonie, desired to obtain connection with the above named telephone company. The complainants resided outside of the territory of the above company and also outside of the territory of the Elk Mound Telephone Company, but proposed to build their own line to connect with the Wisconsin company.

Held: The Commission has no power to require connections between telephone companies, neither can it require a company to furnish service outside of the territory in which it operates.

No. 353.
Mrs. Moen, Chippewa Falls, vs. Wisconsin Telephone Co.

Oct. 9, 1908.

BUSINESS OR RESIDENCE TELEPHONE.

See informal utilities case No. 324.

No. 354.
Jacobs House, Stevens Point, vs. Stevens Point Water Co.

Oct. 12, 1908.

ALLEGED EXCESSIVE WATER RATES.

Complainant alleged that water rates were excessive. The utility company denied this allegation and refused to make any change. Complainant was advised that the question of the reasonableness of rates for public utility service was within the jurisdiction of the Commission and could be brought to investigation and decision upon the filing of a formal complaint.

No. 355.
Robert C. Faulds, Abrams.

Oct. 7, 1908.

PERMIT TO START TELEPHONE BUSINESS.

This is an inquiry as to the permit or license necessary to authorize one to build a telephone line and engage in the telephone business.

Held: No permit or license or franchise is necessary to the starting of a telephone business, but a schedule of rates and rules must be filed with the Railroad Commission and applied without unjust discrimination.

No. 356.
St. Croix Valley Telephone Exchange Co., St. Croix Falls.

Oct. 12, 1908.

DISCONTINUATION OF TELEPHONE SERVICE.

Complainant alleged that the Equity Telephone Company was building a line into Luck, Wis., where complainant had fifteen subscribers, which business would be lost to complainant when the new exchange was put into operation. The inquiry was whether complainant could lawfully discontinue furnishing service except for toll business.

Held: In case of a proposal to discontinue service, if all of the present subscribers consented to the proposal, or if a new company would agree to furnish the service demanded, the discontinuation of the service would be lawful.

No. 357.

Oct. 19, 1908.

William E. Fischer, City Attorney, Waupaca, vs. Citizens' Telephone Co.

FREE TELEPHONE SERVICE UNDER FRANCHISE.

See informal utilities case No. 318.

No. 358.

Oct. 11, 1908.

Lawrence & Naber, Mayville.

EXTENSION OF ELECTRIC LIGHT PLANT.

This is an inquiry by attorneys for the Northwestern Iron Co., operating an electric plant at Mayville, asking what steps it would be necessary to take to secure permission to supply the villages of Theresa and Lomira with light, as desired by said villages.

Held: When a utility operating in one community desires to furnish service to other communities, it is necessary to obtain the required franchises or permits for the other communities, and also to keep separate accounts of the business relating to the several communities.

No. 359.

Oct. 17, 1908.

H. H. Willard, Mazomanie, vs. Mazomanie Telephone Co.

DISCOUNT FOR ADVANCE PAYMENT.

Complainant herein alleged that respondent telephone company charged \$13 per annum if paid at the end of the year, and only \$12 per annum if paid in advance.

Held: A rule allowing a discount for advance or prompt payment of bills is proper, but must be applied and enforced alike to all patrons.

No. 360.

Oct. 16, 1908.

Milltown Telephone Co., Milltown.

TELEPHONE CONSTRUCTION LAW.

The telephone company above named asked to be advised whether a property owner could prevent the setting of poles and stringing of wires after permit had been obtained from the town board of supervisors, how near the property lines poles should be placed and whether it could charge a stock company 10 cts. for connections while charging a mutual company nothing.

Held: (1) Consent of adjacent property owners is not required, except to cut down or trim trees; poles should be so placed as not to obstruct the highway or injure adjoining land. (2) A telephone company may make such connection arrangements as it may see fit, and also insist upon whatever terms and conditions therefor as to it may seem proper, the Commission having no jurisdiction over the matter of connections between telephone companies.

No. 361.

Oct. 15, 1908.

Fred C. Bogk, Milwaukee.

RIGHT OF MUNICIPALITY TO SUPPLY ITS OWN LIGHTING SERVICE.

This is an inquiry from a member of the common council of the city of Milwaukee, asking to be advised whether a municipality might supply itself with gas or electric light while a private corporation held an indeterminate permit to furnish gas and electric service in that community.

Held: If a municipality merely furnishes light to itself, for the lighting of streets and public buildings, it is not a public utility within the meaning of the law, but when a municipality goes beyond this limit and attempts or holds itself out to furnish service to the

general public, it enters the field of a public utility and is in violation of the Public Utilities Law if there be already a utility in that community furnishing the service in question under an indeterminate permit.

No. 362. Oct. 21, 1908.
John F. Doherty, City Attorney, La Crosse.

MUNICIPAL LIGHT PLANT.

See informal utilities case No. 387.

No. 363. Oct. 16, 1908.
C. R. Clausen, Hortonville.

BUSINESS AND RESIDENCE TELEPHONE RATES.

See informal utilities case No. 324.

No. 364. Oct. 21, 1908.
La Crosse Telephone Co., La Crosse.

RESIDENCE OR BUSINESS TELEPHONE RATES.

See informal utilities case No. 324.

No. 365. Oct. 24, 1908.
E. J. Henning, Milwaukee.

INDETERMINATE PERMIT NOT A BROADENING OF FRANCHISE.

Herein was presented an inquiry as to whether the North Milwaukee Light & Power Company, which had acquired an indeterminate permit, could furnish commercial lighting service, which it had not been empowered to do under the franchise surrendered for the indeterminate permit.

Held: An indeterminate permit in no manner operates to broaden the franchise of a public utility corporation.

No. 366. Oct. 14, 1908.
Luxemburg Telephone Co., Casco.

CHANGE OF RATES. WHEN EFFECTIVE.

The telephone company above named proposed to charge non-subscribers a uniform rate of 15 cts. per message and asked to be advised whether this rate could be charged prior to the filing of a statement or notice of the same with the Commission.

Held: A new or a reduced rate may be made effective ten days after filing with the Commission, but an advanced rate can be charged only after securing permission from the Commission.

No. 367.
Phi Alpha Delta Tau Fraternity, University of Wisconsin, Madison.
 Formal complaint filed. See formal utilities case *Olsen et al. vs. Wis. Tel. Co.*, page 167.

No. 368. Oct. 28, 1908.
Edwin S. Mack, Milwaukee.

DEFINITION OF PUBLIC UTILITY.

Inquiry as to whether a railway company lighting its own tracks could lawfully furnish electric current for lighting to another public service corporation, without becoming amenable to the Public Utilities Law.

Held: When a railroad lighting its own tracks furnishes current for lighting to another public service corporation, the railroad thereby becomes a public utility in the lighting business and is subject to the provisions of the Public Utilities Law the same as any electric lighting company.

No. 369. Oct. 28, 1908.
Theo. Bruett, Rhinelander, vs. Rhinelander Lighting Co.

MINIMUM CHARGE FOR LIGHT.

Complainant herein charged that the above lighting utility was exacting a minimum rate of \$1.50 per month for light.

Held: A minimum charge, if required from all patrons alike, is lawful.

No. 370. Oct. 29, 1908.
Birnamwood Telephone Co., Birnamwood.

FREE TELEPHONE IN RAILWAY STATION.

See finding 3 *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 543.

No. 371. Oct. 10, 1908.
L. B. Ring, Neillsville.

INDETERMINATE PERMIT FOR WATER POWER UTILITY.

Complainant alleged that he had been kept from developing a water power through fear that a certain other company would invade the same community, and he asked to be advised concerning his rights as to protection against competition.

Held: All franchises granted subsequent to the enactment of the Public Utilities Law are indeterminate permits which exclude competition, except when the Commission shall, upon investigation, decide that public convenience and necessity require the establishment of a second utility in the same community, in which event a franchise to a competing company may be granted.

No. 372. Oct. 29, 1908.
M. E. Rideout, Hortonville, vs. Wisconsin Telephone Co.

TELEPHONE RATES FOR PHYSICIANS.

See informal utilities case No. 324.

No. 373. Oct. 13, 1908.
Gilmanton & Dover Farmers' Tel. Co., Gilmanton, vs. Mondovi Telephone Co., Mondovi.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 374. Nov. 4, 1908.
Wittenberg Electric Co., Wittenberg.

RECOVERY OF DAMAGES.

The electric company above named inquired whether it would be liable for damages sustained because it had been forced by low water to shut down its power plant at midnight.

Held: The Commission is not a tribunal for the trial of damage suits, such matters are under the jurisdiction of the courts.

No. 375. Oct. 17, 1908.
Madison Board of Water Commissioners.

WATER SUPPLY.

The Commission called upon the above named water utility to report fully in regard to the sufficiency of its water supply, the impression having become general among the public that the supply was inadequate and that there was grave danger of exhaustion, particularly when an ample supply might be most urgently needed, as in case of

fire. The board advised the Commission that only in the summer season did it find it necessary to conserve the water supply, which it did by refusing to supply water for street sprinkling, and that with the completion of improvements then in process of making, an abundant supply would be established. The engineer of the Commission made an examination and reported that by the summer of 1909 the improvements for adequate supply would be completed.

No. 376.
F. N. Brainerd, Emmet.

Nov. 5, 1908.

CONSTRUCTION OF NEW TELEPHONE PLANT.

Complainant asked to be advised whether a second and competing telephone plant might be constructed at Bruce without violating the Public Utilities Law.

Held: There is nothing in the Public Utilities Law to prohibit the construction of a second and competing telephone system in a community in which a telephone system is already in operation.

No. 377.
City of Oshkosh vs. Wisconsin Telephone Co.

Nov. 7, 1909.

FREE AND REDUCED RATE TELEPHONE SERVICE.

See informal utilities case No. 318.

No. 378.
Gus Cawenbergh, Green Bay, vs. Wisconsin Telephone Co.

Nov. 11, 1908.

ALLEGED RAISE IN RATE.

Complainant alleged that the rate for his two-party line service had been raised by respondent. The matter was taken up with respondent and reply was made that complainant was being served on a single cable and not a two-party line, and that upon the refusal of complainant to pay for single line service his telephone had been removed and the service discontinued. Respondent represented that it feared the penalties of the Public Utilities Law if it allowed complainant to enjoy for single line service a less rate than paid by other subscribers.

No. 379.
M. R. Wilkenson, Oconomowoc, vs. Wisconsin Telephone Co.

Nov. 14, 1908.

INCREASE OF RATES.

Complainant alleged that the above named company had increased his rate from \$2 to \$3 per month and had asked him to sign an exchange contract, although the telephone was already installed. The matter was taken up with the respondent with the result that an adjustment was reached, apparently satisfactory to complainant.

No. 380.
Wausau Street Railroad Co., Wausau.

Nov. 16, 1908.

NEW POWER RATE.

The company above named asked for authority to put into effect a rate for power to operate piano motors.

Held: A rate for a new class of service, not covered by any existing schedule and not increasing any existing rate, does not require authorization by the Commission to make it effective.

No. 381.

Nov. 7, 1908.

John M. Kelley, City Attorney, Baraboo, vs. Baraboo Light Co.

MUNICIPAL CONTRACT FOR LIGHTING SERVICE.

Complainant herein alleged that the above named municipality had a five-year contract with respondent to furnish service for street and public building lighting, that the contract was about to expire and the municipality desired to be free to undertake its own lighting in the near future and therefore did not wish to enter into another long term contract with respondent. Complainant was advised that the Commission had usually approved such contracts, except as to time, in which respect the Commission had held that such contracts should be made subject to being revoked by either party upon reasonable notice.

No. 382.

Nov. 11, 1908.

S. T. Lewis, Milwaukee, vs. Wisconsin Telephone Co.

ALLEGED POOR TELEPHONE SERVICE.

Complainant alleged that his four-party line service was poor, one party being called when another party was wanted. The matter was taken up with respondent with the result that the Commission was subsequently advised that a new telephone had been installed and the service otherwise improved, and the matter appears to have been adjusted to the satisfaction of complainant.

No. 383.

Nov. 12, 1908.

George E. Ives, Deputy City Clerk, Hartford.

RATES FOR MUNICIPAL PLANT.

The city official above named advised the Commission that the municipal electric plant at that place was shortly to be completed and ready for service, and requested the Commission to suggest a schedule of rates to be charged. A tentative schedule of rates was worked out, based upon the best available information as to cost of the municipal plant and probable operating expenses and receipts. The rates suggested were as follows:

Service charge of 10 cts. per 16 c. p. lamp connected (all lamps in commercial service and half of the lamps in residence service to be counted). Plus $7\frac{1}{2}$ cts. per kw. hr. for current consumed. City to charge itself \$59.65 per year per street arc lamp.

No. 384.

Nov. 12, 1908.

C. J. Poulter, Cumberland.

TELEPHONE FRANCHISE.—CONNECTIONS BETWEEN COMPANIES.

Complainant herein alleged that the city of Cumberland had refused to allow the rural incorporated telephone company to enter the city. He asked to be advised whether the rural company might use another company's poles, and also whether an existing company must furnish connections with a new company.

Held: (1) A municipality, within reasonable restrictions and regulations, must give a telephone company the right to erect poles and string wires. (2) If public convenience and necessity require such use, the Commission will require one company for a reasonable compensation to allow another company to use its poles. (3) The Commission has no jurisdiction over the matter of connections between telephone companies.

No. 385.
Menasha Printing Co., Menasha.

Nov. 18, 1908.

CHANGE IN LIGHT RATE.

Complainant herein alleged that his former 8 ct. rate for current had been raised so that he was required to pay 8 cts. for power current and 12 cts. for lighting current. It appeared that the higher rates accorded with the schedule on file.

Held: A utility is required by law to apply its rate schedule without discrimination to all under like circumstances and conditions.

No. 386.
F. S. Woodard, Prairie Farm.

Nov. 19, 1908.

TELEPHONE RATES TO STOCKHOLDERS AND NON-STOCKHOLDERS.

See informal utilities case No. 314.

No. 387.
Barron County Telephone Co., vs. City of Rice Lake.

Nov. 20, 1908.

FREE TELEPHONE SERVICE AS FRANCHISE PROVISION.

See informal utilities case No. 318.

No. 388.
James A. Stone, Reedsburg.

Nov. 23, 1908.

MUTUAL TELEPHONE COMPANY NOT A PUBLIC UTILITY.

This is an inquiry as to whether a purely mutual telephone company, offering and furnishing no service other than to its members, is a public utility and as such subject to the supervision of the Railroad Commission.

Held: A purely mutual telephone company is not a public utility, but as soon as it furnishes any service to any other than a member of the association, it then becomes a public utility and is subject to all the provisions of the Public Utilities Law.

No. 389.
C. E. Broughton, Fond du Lac, vs. Wisconsin Telephone Co.

Nov. 23, 1908.

TELEPHONE RATES TO NEWSPAPERS.

The above complainant, associated with the publication of a newspaper, alleged that respondent telephone company charged newspapers a less rate than charged of other business houses.

Held: Under the decision of the Commission *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521-546, it was held that newspaper telephone service might be classified as a separate and distinct class of service, but the same rate must be held open to all newspapers alike.

See finding 2 *In re Free & Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 542.

No. 390.
Blodgett Milling Co., Janesville, vs. Wisconsin Telephone Co.

Nov. 24, 1908.

CONNECTION WITH INTER-COMMUNICATING TELEPHONE SYSTEM OWNED BY PERSON SERVED.

Complainant in the above entitled matter had installed in its place of business an inter-communicating telephone system of seven instruments, and had sought, without success, to have connections made with this system by respondent company and the Rock County Telephone Co. Upon being advised that such dual connection would amount to a connection between two telephone companies and was

outside of the power of the Commission to require, complainant abandoned its efforts to secure connection with the Rock County Telephone Co., but continued to demand connection with the Wisconsin Telephone Co. In support of this demand complainant alleged that connection with a similar system had been granted to a local hotel, and the claim was made, that to grant such connection with a hotel and deny the same connection with complainant's industrial establishment, constituted unjust discrimination. It appeared, however, that respondent had a published rate for such connections with hotels and had no rate nor other rule to indicate that it held itself out to make such connections with industrial establishments. Complainant also demanded that the company make the connection at a lower rate than the rate charged for extension sets or inter-communicating systems installed, owned and maintained by the telephone company, but claimed that an advantage should be accorded complainant by reason of the fact that it installed, owned and proposed to maintain its system. This demand was contrary to the prohibition of sec. 1797m-90 of the Public Utilities Law against giving any rate advantage on account of the ownership of any part of the facilities by the consumer. The complaint was the subject of extensive correspondence. Respondent took the view that it was essential to good service that all instruments and other equipment connected with a telephone exchange, be under the sole dominion of the telephone company, and that, if one interior system which happened to be of proper equipment were allowed connection, all systems would have to be accorded the same privilege. The Commission exhausted its resources toward securing satisfaction for complainant, and finally advised that the filing of a formal complaint would bring the matter to investigation and decision. Complainant, however, did not choose to file the necessary complaint.

No. 391.

Nov. 25, 1908.

Peter B. Nelson, Racine, vs. The Milwaukee Electric Railway & Light Co.

ALLEGED EXCESSIVE RATE FOR POWER.

Complainant in the above entitled matter charged that the rate of \$5 a month, exacted by respondent for the current operating an electric motor at St. Luke's hospital, was excessive. Reference to the schedule of respondent on file showed that the rate complained of was the regular minimum rate. Complainant was therefore advised that the matter would be made the subject of an investigation and decision as to the reasonableness upon the filing of a formal complaint.

No. 392.

Nov. 27, 1908.

O. J. Hanson, Milwaukee, vs. Wisconsin Telephone Co.

DISCOUNT FOR PROMPT PAYMENT OF TELEPHONE BILL.

See informal utilities case No. 342.

No. 393.

Nov. 23, 1908.

A. F. Schmidt, Seymour, vs. Shiocton Telephone Co., Seymour.

ADVANCES AND DISCRIMINATIONS IN TELEPHONE RATES.

Complainant herein alleged that respondent telephone company had increased its rates and was also giving some subscribers lower rates than others receiving the same service. The matter was taken up with respondent and the Commission was advised that complainant was being furnished with rural service, and was therefore charged the rate for rural line service so as to avoid discrimination in comparison with the rates charged the other subscribers on the

same line. Another subscriber, who was represented by complainant as receiving service at a preferential rate, was situated outside of the city, but received his telephone service from an extension of one of the city lines, and therefore was charged the city rate, so as not to be charged more than was charged the other subscribers served on the same line. With reference to the allegation of unauthorized increase of rates, respondent represented that some rural subscribers had been given service at less than the scheduled rates, but that this practice had been discontinued. The controversy appears to have reached satisfactory adjustment.

No. 394. Nov. 27, 1908.
Wilson Brothers, Edgerton, vs. Edgerton Telephone Co.

INTER-COMMUNICATING TELEPHONE SYSTEM.

See informal utilities case No. 390.

No. 395. Nov. 27, 1908.
Richland Center Electric Light Plant, Richland Center.

FLAT RATES, LEGALITY OF.

See informal utilities case No. 426.

No. 396. Nov. 30, 1908.
Wisconsin Graphite Co., Stevens Point.

INDETERMINATE PERMITS.

Inquiry whether the above company might get a lighting franchise in the above named city, where a lighting plant with limited capacity already existed and furnished some utility service.

Held: If a utility company is operating in a community under an indeterminate permit, no competing franchise can be granted, except upon a showing before the Commission that public necessity and convenience demand the building of another plant. If the existing plant is not operating under an indeterminate permit, it depends upon the terms of the franchise of the existing company whether a franchise for a competing company may be granted.

No. 397. Nov. 30, 1908.
Henry M. Weinstock, Milwaukee, vs. Wisconsin Telephone Co.

DISCOUNT RULE.

See informal utilities case No. 342.

No. 398. Nov. 23, 1908.
John McCoy, Milwaukee, vs. Milwaukee Central Heating Co.

TEST OF HEAT METER.

Complainant alleged that the above named utility charged him almost twice as much for heat during the month of February as during the months of December and January, and complainant alleged that his meter must have been out of order. An investigation of the meter was made by the chief mechanical inspector of the Commission, with the result that it appeared that the meter had been out of order in the earlier months mentioned, but was registering correctly during the month for which the alleged excessive bill was rendered.

No. 399. Nov. 5, 1908.
Farmers' Inter-County Mutual Telephone Co., Kilbourn.
 Formal petition filed. See page 167.

No. 400. Nov. 4, 1908.
Electric Light & Water Works Department, New London.

APPLICATION FOR PERMISSION TO RAISE RATES.

The above named company requested permission to increase its 9 ct. rate to 10 cts., with a 10 per cent discount for prompt payment.

Held: A change of a 9 ct. rate to 10 cts., with a 10 per cent discount for prompt payment, would amount in some cases to an increase in rate and therefore requires formal application and permission to be put in force.

No. 401. Dec. 1, 1908.
City Telephone Co., Turtle Lake.

RESTRICTING USE OF TELEPHONES TO SUBSCRIBERS.

The above company asked to be advised whether it could collect charges for service of persons who used a hotel telephone, other than the proprietor who subscribed for and paid for service.

Held: It is not feasible to restrict the use of subscribers' telephones to such subscribers and the immediate members of their families, but such restriction, in so far as practicable, is proper and within the rights of a telephone company.

See finding 4, *Free and Reduced Rate Telephone Service*, 2 W. R. C. R., 521, 544.

No. 402.
In re INVESTIGATION OF POWER INSTALLATION OF LA CROSSE NORMAL SCHOOL.

The architects of the new State Normal School at La Crosse, without informing themselves as to the kind of power current available in that city, specified a ventilation motor of 500 volts, which kind of power the local power company declared could not be furnished. Investigation by the experts of the Commission resulted in an adjustment, according to which it was possible to perform equally satisfactory ventilating service by the use of the lighting current available.

No. 403. Dec. 9, 1908.
W. F. Winsey, Appleton, vs. Appleton Water Works Co.

DISCOUNT ON BILLS PAID ON OR BEFORE A CERTAIN DATE.

See informal utilities case No 342.

No. 404. Dec. 9, 1908.
B. H. Strong, Receiver, Baraboo Lighting Co., Baraboo.

EXPIRATION OF CONTRACT.

Complainant herein asked to be advised whether a city, in a contract for lighting, must put in a provision that the contract may be annulled upon a given notice, say ten days.

Held: The Commission has made no ruling in relation to what provisions shall be contained in a contract between a municipality and a utility, covering service, but the Commission has at all times jurisdiction to investigate rates, rules, regulations and service of public utilities.

No. 405. Dec. 8, 1908.
La Farge Telephone Co., La Farge, vs. Village La Farge.

TIME TO DISCONTINUE FREE SERVICE.

See *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521.

No. 406.
George Mathys, City Clerk, Arcadia.

Dec. 11, 1908.

ADVANCE PAYMENT FOR WATER.

The above city official inquired whether the city could legally compel the payment of water rental six months in advance.

Held: Payment of water rental six months in advance is a lawful requirement, but must be required of all patrons alike, if at all, and provision therefor must be included in the published schedules of rates, rules and regulations.

No. 407.
Otto Dorner, Milwaukee.

Dec. 8, 1908.

LOADING LIMIT ON TELEPHONE LINES.

This is an inquiry as to whether the Commission had made any ruling to the effect that no more than two parties could be furnished telephone service on one wire.

Held: The Commission has made no ruling limiting to two the number of parties that could be furnished telephone service over one wire. The maximum limit in this regard would seem to be the number of subscribers to whom adequate service could be given over the one wire, but in the absence of any ruling on the subject, the telephone companies may make their own regulations, the reasonableness of which is subject to determination by the Commission upon the filing of a formal complaint.

No. 408.
Calloway Fuel Co., Milwaukee, vs. Wisconsin Telephone Co.

Dec. 11, 1908.

TELEPHONE CLASSIFICATION.

Complainant alleged that it was charged the business rate for a telephone in a barn, and not used for business purposes. The matter was taken up with respondent and a satisfactory adjustment was reached by the installation of a measured service.

No. 409.
Wausau Street Railroad Co., Wausau.

Dec. 14, 1908.

AMENDMENT TO RATE SCHEDULE.

The utility company above named filed a proposal to amend certain rates, and asked the approval of the Commission to the proposed changes. Reference to the schedule of rates on file disclosed that the changes amounted to decreases and not in any case to increases of rates.

Held: Utility companies may decrease any rates without obtaining permission from the Commission.

No. 410.
Ripon Light & Water Co., Ripon.

Dec. 10, 1908.

APPLICATION FOR SUSPENSION OF ORDER.

See In re Standards of Gas and Electric Service, 2 W. R. C. R., 632.

No. 411.
Oconomowoc Municipal Electric Department, Oconomowoc.

Nov. 30, 1908.

CLASSIFICATION OF SERVICE.

The executive officer of the above named utility inquired if a drug store, which had used electric light for five months and discontinued it for a few months, should be put in the class of long or short time schedules.

Held: The classification of consumers into classes, according to

the service furnished, is a matter for the judgment of the company in the first instance, but when the reasonableness of such classification is challenged, the question will be brought to investigation and decision by the filing of a formal complaint.

No. 412.

Dec. 14, 1908.

New Glarus Electric Light & Water Co., New Glarus.

FREE AND REDUCED RATE ELECTRIC SERVICE.

This is an inquiry for an explanation of the language "free and reduced rate holdings." In reply the company was advised that a rate scheduled for one kind or class of service must be applied alike to all who apply for that kind or class of service under similar circumstances and conditions. Discrimination among applicants for service within the same class is forbidden by the Public Utilities Law.

No. 413.

Dec. 16, 1908.

La Crosse Telephone Co., La Crosse.

NEW RATE FOR NEW SERVICE.

The telephone company above named asked to be advised if it could increase its rate from \$18 to \$24, because it was changing from a high tension to a metallic return system.

Held: When a telephone company abandons an obsolete service, such as a grounded or high tension system, and establishes a more modern and efficient service, such as a metallic return system, the company has the right to abandon the rate for the old service and establish a reasonable rate for the new service, even though the new rate is higher than the old. If the reasonableness of the new rate is challenged, the question will be brought to investigation and decision by the filing of a formal complaint.

No. 414.

Dec. 15, 1908.

O. C. Smith, Appleton, vs. Appleton Water Works Co.

FEE FOR TURNING OFF WATER.

Complainant herein alleged that he was charged by the above named utility company \$1 for a notice that water would be turned off if his bill was not paid at a certain date. After the date the water was not turned off and complainant tendered the amount of the bill without the \$1 penalty, insisting that he could not be required to pay for a service (turning off and on) which had never been furnished.

Held: No charge can be collected for a service that has not been furnished and is not intended to be furnished, and therefore payment of a turning-on fee cannot be required when the turning-on has not been done.

No. 415.

Dec. 17, 1908.

Henry Halverson, City Clerk, Dodgeville.

COMPETITIVE MUNICIPAL ELECTRIC PLANT.

See informal utilities case No. 361.

No. 416.

Dec. 11, 1908.

John Luchsinger, Monroe.

ALLEGED UNJUST TELEPHONE RATES.

Complainant alleged that the classification of telephone rates in his city was unjust. Complainant was advised that the question he raised was within the jurisdiction of the Commission and would be brought to investigation and decision upon the filing of a formal complaint. No such complaint was filed.

No. 417. Dec. 16, 1908.
August Storck, Schleisingerville, vs. Wisconsin Telephone Co.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 418. Dec. 17, 1908.
John N. Davis, Superintendent of Schools, Stevens Point.

ALLEGED INADEQUATE SERVICE.

Complaint was here made that the schools of the above named city were obliged to close on account of the insufficiency of the heating and lighting plant. Copy of complaint was sent to the heating Co. and steps were immediately taken to increase the capacity of the plant so that adequate service could be furnished.

No. 419. Dec. 18, 1908.
E. B. Heimstreet, Janesville, vs. Janesville Electric Co.

ABANDONMENT OF DISCRIMINATORY CONTRACT RATE.

Complainant herein alleged that respondent utility had raised his rate, notwithstanding that the rate was covered by a contract. Respondent was advised thereof and stated that the rate referred to had been discontinued because it was discriminatory.

Held: A valid contract entered into prior to the taking effect of the Public Utilities Law is not affected by that law, but such a contract must be terminated as soon as it is within the power of either party thereto to terminate it.

No. 420. Dec. 17, 1908.
Electric. Water & Telephone Co., Tomahawk.

PAYMENT FOR EXTENSION OF SERVICE.

The utility company above named represented that a resident outside of the territory served was willing to pay in advance the cost of construction to his place if the same amount would be credited against his future service bills. Under such an arrangement the service would be extended, but otherwise it would not pay to make the extension.

Held: A utility company is at liberty to make a rule regarding the payment for extensions of service, but the same rule must be held open to all alike, and the reasonableness thereof is a matter within the jurisdiction of the Commission, to be investigated and decided upon the filing of a formal complaint.

No. 421. Dec. 19, 1908.
F. A. Nagle, Osceola.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 422. Dec. 22, 1908.
John A. Jameson, Bectown.

TELEPHONE RATES TO STOCKHOLDERS AND NON-STOCKHOLDERS.

See informal utilities case No. 314.

No. 423. Dec. 15, 1908.
V. S. Koppie, Holmen.

LOADING LIMIT ON TELEPHONE LINE.

Complainant herein asked to be advised whether the Commission had placed any limit on the number of subscribers that might be attached to one telephone wire.

Held: The question of the number of subscribers that may be placed

upon one telephone line is one relating to the internal management of a company, in relation to which the Commission has made no ruling. The general requirement would seem to be to have no more subscribers on a line than consistent with reasonably adequate service.

No. 424.

Dec. 28, 1908.

Parsons Printing & Stationery Co., Madison, vs. Madison Gas & Electric Co.

SERVICE.

Complainant in the above entitled matter alleged that respondent utility company violated a lighting contract, in that the window and sign lights were not lighted until long after dusk, whereas the contract called for lighting at dusk. Respondent was advised of the complaint and an adjustment apparently satisfactory to complainant was reached.

No. 425.

Dec. 29, 1908.

Barron County Telephone Co., Rice Lake.

DISCRIMINATION IN FAVOR OF STOCKHOLDERS.

See informal utilities case No. 314.

No. 426.

Dec. 29, 1908.

Hussa Bros., Bangor.

WATER METERS.

The above named firm, operating a water utility, inquired whether it would be obliged to furnish meters to flat rate users of water service.

Held: A public utility makes its rates, rules and regulations in the first instance, all of which must be reasonable and must apply without discrimination to all persons served under the same circumstances and conditions. If the utility gives consumers the option to take metered service or flat rate service, the utility must furnish the meters to those who elect to take the metered service. If only flat rates are offered, no meters need be furnished.

No. 427.

Jan. 2, 1909.

Platteville Electric Light & Power Co., Platteville.

ALLOWANCE FOR OWNERSHIP OF METERS.

See sec. 1797m—90, L. 1907 as amended. See also *In re Investigation of the Rules and Regulations governing meters of Hudson Water-works*. 3 W. R. C. R. 138.

No. 428.

Jan. 2, 1909.

Farmers' Hixton & Northfield Telephone Co., Hixton.

RESIDENCE RATE FOR TELEPHONE IN POSTOFFICE.

The telephone company above named inquired whether it might charge the residence rate for a telephone installed in the postoffice.

Held: The residence rate is inapplicable to service in a postoffice, but a pay telephone station may be installed in such place. See finding 2. *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 542.

No. 429.

Jan. 4, 1909.

Loyal Telephone Exchange, Loyal.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 430.

Jan. 5, 1909.

*Peter De Master, Cedar Grove.*ATTACHMENT OF ADDITIONAL TELEPHONES, OWNED BY PERSON SERVED, TO
SYSTEM.

Complainant herein asked to be advised whether he could connect his residence and grain elevator with the telephone at his place of business, he paying the cost of connection.

See informal utilities case No. 390.

No. 431.

Dec. 24, 1908.

Minahan Building Co., Green Bay.

RATE CHANGE IMMEDIATELY EFFECTIVE.

The company above named, operating a public utility, asked to be permitted to put in force immediately an amended rate schedule reducing certain rates. The Commission advised the company that the change might be made immediately without waiting for the passing of ten days as required by law in case of an increase in rates.

No. 432.

Jan. 2, 1909.

Berlin Lighting, Heating & Power Co., Berlin.

JOINT USE OF TELEPHONE POLES.

The utility company above named asked to be advised as to the terms upon which it should share its poles with a telephone company. The company was advised that the desired information could not be given except upon formal proceeding, investigation and decision.

No. 433.

Dec. 31, 1908.

A. S. Trow, Merrilan.

FLAT AND METER RATES.

This is an inquiry as to whether an electric light company can lawfully give some consumers flat rates and compel others to accept metered service.

Held: All rules, rates and regulations of a public utility must be applied without discrimination to all persons under like circumstances and conditions, so that if the option of flat rates or meter rates is given to some, it must be given to all under the same circumstances and conditions.

No. 434.

Jan. 8, 1909.

Appleton Water Works Co., Appleton.

RATES FOR METERED WATER SERVICE.

The water utility above named asked to be advised whether it must furnish to all patrons desiring metered service the meters and all equipment, and whether the equipment included service pipes and boxes for meters at the curbs.

Held: (1) Consumers may own their meters but no concession in rates can be given to them on that account. See sec. 1797m-90 of ch. 499, L. of 1907, as amended by ch. 213, L. of 1909. (2) The utility may determine whether curb boxes and service pipes belong to meters, but the rule with reference to this must be applied alike to all under the same circumstances and conditions.

No. 435.

Jan. 10, 1909.

M. E. Barnett & Co., Neenah.

MINIMUM CHARGE FOR LIGHT.

The above firm inquired whether it could offset the amount by which its bills for current for power purposes fell below the minimum in

months of light use against the amount by which the bills went above the minimum in heavier months.

Held: An electric utility is entitled to a minimum to cover fixed charges, not dependent upon the amount of current furnished. If such minimum is believed to be excessive, the question can be brought to investigation and decision by the filing of a formal complaint.

No. 436. Jan. 11, 1909.
E. G. Ross, Hudson, vs. Burkhardt Milling & Electric Power Co.

RENT FOR METERS.

See *In re Investigation of Rules and Regulations governing Meters of the Hudson Water Works*, 3 W. R. C. R. 138.

No. 437. Jan. 8, 1909.
Joseph P. Heller, Bristol, vs. Bristol Telephone Co.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 438. Jan. 14, 1909.
W. N. Mackin, Ladysmith, vs. Ladysmith Light Co.

MINIMUM CHARGE.

Complainant alleged that (1) the above company charged 25 cts. per month for meter rent, in addition to the minimum charge of \$1; (2) that the company refused to allow patrons to average the charges over several months, so as to get, during the heavy months, the service that might have been used in lighter months under the minimum, but which was not used in those months.

Held: (1) If the schedule of a company calls for a meter rent in addition to a minimum charge, that meter rental must be collected of all unless otherwise ordered by the Commission, which might or might not be the case if the question of the reasonableness of the charge were brought to investigation and decision by the filing of a formal complaint. (2) It is in the very nature and definition of a minimum charge that no offsetting or averaging of light months and heavy months should be allowed, for such a practice would be equivalent to eliminating the minimum charge. The basis of the minimum charge is to cover fixed expenses not proportionate to the amount of service furnished.

No. 439. Jan. 11, 1909.
Miss Belle Crowe, Madison, vs. Madison Gas & Electric Co.

CHARGE FOR CONNECTIONS.

Complainant alleged that the above utility company had charged her for connecting hot plates and heaters. The matter was referred to the company and the Commission was advised that the charges were made in accordance with the published rule of the company, to depart from which in the case of complainant would be discriminatory.

No. 440. Jan. 11, 1909.
George D. Wood, President Board of Public Works, Appleton, vs. Appleton Water Works Co.

PENALTIES FOR FAILURE TO PAY.

In the above entitled matter complainant alleged that the utility company herein maintained a rule under which it added 10 per cent to all bills for water not paid on or before a certain date, and turned

off service if bills were not paid within three months after falling due.

Held: A public utility may provide a penalty for failure to pay bills in its rules, but such rules and penalties must be applied without discrimination to all alike, and if such rules or penalties are believed to be unreasonable, that question can be brought to investigation and decision by the filing of a formal complaint.

No. 441. Jan. 19, 1909.
O. C. Behmke, Sheboygan, vs. Citizens Telephone Co.

CHARGE FOR SUSPENDED SERVICE.

Complainant herein alleged that the telephone company above named demanded payment for the time that telephones were out of use. The matter was taken up with respondent and an adjustment apparently satisfactory to all concerned was reached without further action by the Commission.

No. 442. Jan. 12, 1909.
Eldorado & Friendship Telephone Co., Fond du Lac.

SERVICE WITHOUT CONTRACT.

The company above named asked to be advised whether it could give service to people who refused to sign a contract, although they verbally agreed to the conditions of the contract.

Held: It would not be violating the law to furnish some patrons with service without a written and signed contract and at the same time furnishing service to others under written and signed contracts, so long as the same rates, rules and regulations are applied to all under like circumstances and conditions.

No. 443. Jan. 13, 1909.
Citizens' Telephone Exchange, Waupaca.

PAYMENT OF TELEPHONE BILLS.

The above company inquired whether it could legally adopt a rule to the effect that bills for the current month's rental and the past month's toll service must be paid within sixty days, under penalty of service being discontinued without notice.

Held: A telephone company may enforce reasonable rules providing for prompt payment of bills, but such rules must be enforced alike against all subscribers, and if the reasonableness of such rules be challenged, the question may be brought to investigation and decision by the filing of a formal complaint.

No. 444. Jan. 13, 1909.
Edward Ruger, Janesville, vs. Janesville Water Co.

CHARGE FOR WATER METER INSTALLATION.

Complainant alleged that the above named company charged \$15 for the installation of a water meter.

See *In re Investigation of Rules and Regulations Governing Meters of the Hudson Water Works*, 3 W. R. C. R. 138.

No. 445. Jan. 14, 1909.
Fidelity Trust Co., Milwaukee, vs. Wisconsin Telephone Co.

ALLEGED DISCRIMINATION IN DISCOUNTS.

Complainant alleged that the above named telephone company refused to allow a discount for prompt payment of bills for exchange service for business houses, while allowing such discount for residence service. As this related to the reasonableness of a rule, complainant was advised that the matter could be brought to investigation and decision by the filing of a formal complaint.

No. 446. Jan. 15, 1909.
Markesan Telephone Co., Markesan.

CLASSIFICATION OF TELEPHONES.

See informal utilities case No. 324.

No. 447. Jan. 15, 1909.
Rush River & Eau Galle Telephone Co., Baldwin.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 448. Jan. 15, 1909.
W. L. Ames, Oregon, vs. Oregon Telephone Co.

INCREASE OF TELEPHONE RATES.

See *In re Application of Oregon Telephone Co. for Authority to Increase Rates*, 3 W. R. C. R. 534.

No. 449. Jan. 15, 1909.
McKinley Telephone Co., Cumberland.

DISCRIMINATORY RATES.

See informal utilities case No. 274.

No. 450. Jan. 15, 1909.
O. W. Sherman, Reedsburg.

INDETERMINATE TELEPHONE PERMIT.

See informal utilities case No. 292.

No. 451. Jan. 15, 1909.
M. J. Welch, Sec'y. Mauston Electric Service Co., Mauston.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 452. Jan. 15, 1909.
Farmers' Cooperative Telephone Co., Merrimac.

HIGHER RATES FOR NON-STOCKHOLDERS.

See informal utilities case No. 314.

No. 453. Jan. 16, 1909.
Perry-Hollandale Telephone Co., Hollandale.

CHARGES ON TOLL LINES.

The above named telephone company inquired whether it could lawfully charge non-subscribers a fee for the use of its toll lines, when subscribers were not charged for such service.

Held: It is lawful to charge non-subscribers for the use of toll lines.

No. 454. Jan. 16, 1909.
Durand Light and Power Co., Durand.

ALLOWANCE FOR IMPERFECT SERVICE.

The utility company above named advised the Commission that at times, due to low water, it did not have power sufficient to give the city the service required, and asked whether an adjustment of the bills could be made on this account.

Held: When the service is not as contracted for, an adjustment of the bill is permissible.

No. 455. Jan. 16, 1909.
O. I. Newton's Sons Co., Sparta.

FLAT AND METER RATES FOR ELECTRIC POWER.

See informal utilities case No. 436.

No. 456. Jan. 9, 1909.
A. Mengel, Bangor.

MINIMUM RATE FOR WATER SERVICE.

See informal utilities cases No. 288 and No. 496.

No. 457. Jan. 18, 1909.
Badger State Telephone & Telegraph Co., Neillville.

ELIMINATION OF DISCRIMINATION.

The telephone company above named advised the Commission that it desired to abandon a discriminatory practice with reference to the rates allowed to seven subscribers on a certain rural line, and a new schedule of rates was proposed which amounted to raising the rate of each of these seven subscribers 25 cts. a month. The change was approved in accordance with the order of the Commission *In re Free and Reduced Rate Telephone Service*. 2 W. R. C. R. 521.

No. 458. Jan. 15, 1909.
John Stephens, Pres. Village Board, Cuba City.

METER RENTAL.

Complainant herein inquired whether a municipality could allow to patrons who owned their meters a rental of 10 cts. per month.

Held: A uniform rental allowed to persons who own their meters is in accord with sec. 1797m-90 of the Public Utilities Law.

No. 459. Jan. 18, 1909.
William Ellis, Commerce Counsel. C., M. & St. P. Ry. Co., Chicago, Ill.

SPECIAL ELECTRIC POWER RATE.

Inquiry as to whether the above named railway company could lawfully enter into a special rate contract for electric power, where the service required was different from any service to which an existing rate was applied.

Held: Public utilities are authorized to make and publish new rates covering new classes of service, but every such rate is subject to the jurisdiction of the Commission as to its reasonableness, and all such rates must be held out to all alike under similar circumstances and conditions.

No. 460. Jan. 18, 1909.
Waukesha Canning Co., Waukesha, vs. Waukesha Gas & Electric Co.

ENFORCEMENT OF PROMPT PAYMENT DISCOUNT RULE.

See informal utilities case No. 342.

No. 461. Jan. 18, 1909.
J. H. Tabbiter, Kilbourn.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 462. Jan. 19, 1909.
Home Telephone Co., Durand.

CONNECTIONS BETWEEN TELEPHONE COMPANIES

See informal utilities case No. 274

No. 463. Jan. 19, 1909.
Peoples' Telephone Co., Blooming Grove.

DISCOUNT FOR PROMPT PAYMENT OF TELEPHONE BILL.

See informal utilities case No. 460.

No. 464. Jan. 27, 1909.
City of Rice Lake vs. Red Cedar Valley Electric Co.

OPERATION OF UTILITY WITHOUT FRANCHISE.

Complainant alleged that the company above named was furnishing power current in that city without a franchise from the city. The respondent company represented to the Commission that the city lighting plant could not furnish sufficient power service and that respondent was furnishing service only to those who could not procure it from the city plant. The matter was satisfactorily settled between the parties.

No. 465. Jan. 23, 1909.
J. P. Jensen & Sons, Sheboygan, vs. Citizens' Telephone Co.

COMPLAINT AS TO SERVICE.

Complainant alleged that their telephone was out of order for three weeks because of a storm and declared that no payment would be made for the period during which service was suspended. After correspondence between the Commission and the parties, the controversy was satisfactorily adjusted.

No. 466. Jan. 21, 1909.
W. L. Oitman, Ellsworth, vs. Ellsworth Heat & Light Co.

DISCRIMINATION IN ELECTRIC LIGHT RATES.

Complainant alleged that the above named company refused a flat rate to some patrons who did not own their meters, while granting a flat rate to others. The matter was referred to the company and adjusted without further action by the Commission.

No. 467. Jan. 25, 1909.
Abe Brown, Milwaukee, vs. Wisconsin Telephone Co.

COMMISSIONS FOR BOOTH TELEPHONE.

Complainant alleged that a booth telephone was installed in his store, but that he refused to make a contract. Later he found that those who had signed contracts got larger commissions out of the booths installed in their places of business. Respondent company advised the Commission that it was ready at any time to enter into a contract with complainant and give him the larger rate allowed by the rules of the company for those who signed contracts. The matter was adjusted between the parties.

No. 468. Jan. 26, 1909.
Farmers' Independent Telephone Association, Caroline.

RESIDENCE OR BUSINESS TELEPHONE.

See informal utilities case No. 324.

No. 469. Jan. 23, 1909.
In re ADVANCED TELEPHONE RATES, MADISON TO WAUNAKEE.

Verbal complaint was lodged with the Commission to the effect that the Wisconsin Telephone Company had advanced its toll rates from Madison to Waunakee without authority from the Commission. The matter was referred to the company, which entered a denial to the allegation and maintained that the rate had not been changed for years. Complainant later acknowledged that he had been in error.

No. 470. Jan. 30, 1909.
In re LONG DISTANCE SERVICE PROVIDED BY WISCONSIN TELEPHONE COMPANY IN CHICAGO & NORTH WESTERN RAILWAY STATION, MILWAUKEE.

Complaint was made that the accommodations and service at the booths in the Chicago & North Western Railway Station in Milwaukee were inadequate. It was ascertained that in the past, due to lack of room, no improvement could be made in the service. The company declared that as soon as changes could be made in the station an attendant would be placed in charge of the booths.

No. 471. Jan. 27, 1909.
Masters, Graves & Masters, Sparta.

RIGHT OF MUNICIPALITY TO FURNISH ITS OWN LIGHT.

See informal utilities case No. 361.

No. 472. Jan. 29, 1909.
R. H. Strang, Supt. Richland Center Electric Light Plant, Richland Center.

OBLIGATION TO FURNISH ELECTRIC METERS.

The above officer of a municipal utility asked to be advised whether the city would have to furnish electric meters to its light patrons, and whether for the use of such meters a rental could be charged.

Held: A municipal utility, as well as a privately-owned utility, must furnish the meters, as well as all the facilities and equipment necessarily involved in the service, but a reasonable rental may be charged.

See *In re Investigation of the Rules and Regulations Governing Meters of the Hudson Water Works*, 3 W. R. C. R. 138.

No. 473. Jan. 27, 1909.
White Oak Telephone Co., Shullsburg, Wis.

FREE SERVICE UNDER OLD CONTRACT.

See informal utilities case No. 390.

No. 474. Jan. 27, 1909.
W. A. Amidon, Hartford.

RENTAL FOR ELECTRIC AND WATER METERS.

See informal utilities cases No. 311 and No. 395.

No. 475. Jan. 27, 1909.
Marshfield Telephone Exchange, Marshfield.

COLLECTION FOR PAST FREE SERVICE.

See informal utilities case No. 318.

No. 476. Jan. 27, 1909.
Rock County Telephone Co., Janesville, vs. City of Janesville.

FREE AND REDUCED RATE TELEPHONE SERVICE.

See informal utilities case No. 318.

No. 477. Jan. 27, 1909.
M. J. Bever, Village Clerk, Bruce.

SUPERVISION OF MUNICIPAL PLANTS.

Inquiry whether a municipal plant should be under the direct control of the common council or under the control of a board of commissioners.

Held: The question of how a municipality shall supervise its public utility property must be determined by the municipality, there being no legal requirements relative thereto.

No. 478. Feb. 1, 1909.
Washington County Telephone Co., St. Lawrence, vs. Mutual Telephone Company, Schleisingerville.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 479. Feb. 1, 1909.
Matteson Telephone Co., Clintonville.

REDUCTION OF TELEPHONE RATES.

The above named telephone company inquired whether it could lawfully make a reduction of rates.

Held: Utilities may lower any rates without permission, except such as have been established by order of the Commission.

No. 480. Feb. 1, 1909.
Pick Bros. & Co., West Bend.

CUMULATIVE METER READING.

Complainants herein asked to be advised whether they must pay for service according to the individual readings of the two separate meters through which their place of business was served. They were of the opinion that the readings of the two meters should be added together to give the total consumption and that this total should be paid for at the regular meter rates. The difference would be to give the complainants the advantage of a higher rate of discount.

Held: Where two meters serve one consumer or one place of business, the charge should be based upon the reading of each meter separately, on the theory that each meter establishes one unit of service. The remedy is to make a change of service so as to have but one meter.

See informal utilities case No. 247.

No. 481. Jan. 26, 1909.
Baldwin Telephone Exchange, Baldwin, vs. Rush River & Eau Galle Tel. Co.

FRANCHISE.—CONNECTIONS.—DISCRIMINATION.

Complainant prayed that the Commission order respondent to cease building within the village of Baldwin until respondent had obtained a franchise. Complainant also demanded that respondent be ordered to make connections, and further alleged that the rates of respondent were discriminatory.

Held: (1) Municipalities have no power to grant franchise to telephone companies. (2) The indeterminate permit feature of the Public Utilities Law does not apply to the telephone business, that business being subject to competition under the Utilities Law. (3) The Railroad Commission has no power to order telephone companies to connect with each other. (4) If rates are believed to be unreasonable, a formal complaint should be filed to bring the question to investigation and decision.

No. 482. Jan. 28, 1909.
Coloma Telephone Co., Coloma, vs. Union Telephone Co.

RATE FOR CONNECTING SERVICE.

See informal utilities case No. 274.

No. 483. Feb. 3, 1909.
H. I. Everson, Whitehall.

TELEPHONE RATES TO STOCKHOLDERS AND OTHERS.

See informal utilities case No. 314.

No. 484. Feb. 4, 1909.
F. M. Marzluff Co., Janesville.

METER RENT.

See informal utilities case No. 395.

No. 485. Feb. 5, 1909.
Citizens' Telephone Exchange, Waupaca.

REDUCED RATE BECAUSE OF OWNERSHIP OF INSTRUMENT.

See informal utilities case No. 305.

No. 486. Feb. 8, 1909.
John S. Donald, Mount Horeb.

FREE SERVICE FOR TELEPHONE STOCKHOLDERS.

See informal utilities case No. 314.

No. 487. Feb. 8, 1909.
Charles B. Wilmer, East Troy.

METER PURCHASE OR RENT.

Inquiry whether the village board, administering a municipal water utility, could compel a consumer to purchase a meter.

Held: According to the decision of the Commission in the *Hudson Meter Case*, 3 W. R. C. R. 138, a utility must provide all the facilities and equipment necessarily involved in the service, but is entitled to reasonable return upon all the investment. Therefore, if a meter is necessarily involved in the service, the utility must furnish the meter, but is entitled to charge a rental sufficient to pay cost of maintenance and depreciation and give a fair return upon the investment.

See sec. 1797m—90, L. 1907, as amended by ch. 213, L. 1909.

No. 488. Feb. 9, 1909.
N. E. Adkison, Platteville.

FREE SERVICE TO TELEPHONE STOCKHOLDERS.

See informal utilities case No. 314.

No. 489. Feb. 9, 1909.
John M. Callahan, Milwaukee, vs. Wisconsin Telephone Co.

ENFORCEMENT OF PROMPT PAYMENT DISCOUNT RULE.

See informal utilities case No. 460.

No. 490. Feb. 16, 1909.
H. G. Ruenzel, 2332 Vliet Street, Milwaukee, vs. Wisconsin Tel. Co.

DEMAND FOR HIGHER CLASS SERVICE.

Complainant in the above entitled matter alleged that he had made efforts to have installed in his place of business a class of service higher than that already installed there, but had not been successful. Upon the matter being taken up with respondent a satisfactory settlement was effected.

No. 491. Feb. 15, 1909.
W. H. Burk, Sheboygan, vs. Citizens Telephone Co., Sheboygan.

CLASSIFICATION OF LODGE TELEPHONE.

Complainant herein, representing a fraternal lodge, alleged that the above named telephone company had changed the classification and charge of the telephone in the lodge room from the residence class, with rate of \$1.75 per month, to the business class, with rate of \$2.75 per month.

See finding 2, *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 542.

No. 492.

Feb. 22, 1909.

A. E. Buckmaster, Kenosha.

ENFORCEMENT OF PROMPT PAYMENT DISCOUNT RULE.

See informal utilities case No. 460.

No. 493.

Feb. 24, 1909.

Vroman Mason, Dist. Atty. Dane County, Madison, vs. Wisconsin Telephone Co.

PERPETUAL FREE SERVICE CONTRACT.

The complainant herein sought an opinion from the Commission as to the rights of the county under a contract entered into in the year 1897, providing for perpetual free service, said contract being for a valuable consideration. Complainant was advised that the matter would be brought to investigation and decision upon the filing of a formal complaint, but no such complaint was filed.

No. 494.

Feb. 25, 1909.

Otto Fucist, Milwaukee, vs. Wisconsin Telephone Co.

ENFORCEMENT OF PROMPT PAYMENT DISCOUNT RULE.

See informal utilities case No. 460.

No. 495.

March 1, 1909.

Louis Zinke et al., La Crosse, vs. La Crosse Gas & Electric Co.

DEMAND FOR EXTENSION OF SERVICE.

Complainant herein alleged that he and others had petitioned respondent utility company for extension of service to their homes, but had been unsuccessful. The matter was taken up with respondent and the Commission was advised that the territory in question was so heavily loaded that the company had found it impossible to further extend its mains at the present time, but would take up the matter as soon as practicable. Complainant was advised that the filing of a formal complaint would bring about investigation and decision of the question of the reasonableness of the action of the company in declining to furnish the service requested, but no such petition was filed.

See informal utilities case No. 423.

No. 496.

March 3, 1909.

City of Berlin vs. Berlin Electric Light, Heat & Power Co.

ENFORCEMENT OF CONTRACT.

Complainant herein alleged that respondent utility had neglected and refused to provide service in accordance with the terms of a contract.

Held: The matter of the enforcement of the terms of a contract between a municipality and a utility company is a matter for the courts, and is outside the jurisdiction of the Commission. A utility, however, must furnish adequate and sufficient service, and if such question is involved in a controversy, a formal complaint will give the Commission jurisdiction to hear and determine the matter.

No. 497.

March 3, 1909.

Brenner Candy Co., Green Bay, vs. Green Bay Gas & Electric Co.

MINIMUM BILL FOR ELECTRIC SERVICE.—DIFFERENT RATES FOR FUEL AND ILLUMINATING GAS.

Complaint relating to minimum charge exacted by respondent for electric service, insisting that when the quantity of current used in any month would at the scheduled rate amount to less than the

minimum, the company, in collecting the minimum, would be charging for something never delivered.

Complainant also alleged that respondent's practice of charging more per unit for gas used for illuminating purposes than for gas used for fuel purposes was an unjust practice, inasmuch as the gas for both uses was drawn out of the same main.

Held: (1) The practice of making a minimum charge for electric service is common among electric utilities, such a rule will remain in force until changed by the Commission, and the question of the reasonableness of such charge will be investigated and decided by the Commission upon the filing of the necessary formal complaint to give jurisdiction. (2) The question of the legality of a utility making different charge for the same gas, depending upon whether it be used for fuel or illuminating purposes, has not been passed upon by the Commission in a formal decision, so that the determination of that question would require the filing of a formal complaint. This practice, however, is common among gas companies and has been defended by gas experts generally for the reason that the cost of service does not vary in exact proportion with the number of units consumed, but that other considerations enter into the cost and should enter into the rates charged for the service.

No. 498.
Grand Rapids Water Works, Grand Rapids.

March 2, 1909.

WATER METERS.

See informal utilities case No. 395.

No. 499.
Burlington, Brighton & Wheaton Telephone Company, Burlington, Wis.
Formal complaint filed. See page 161.

March 3, 1909.

No. 500.
La Farge Telephone Co., La Farge.

March 4, 1909.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 501.
C. W. Gilman, Mondovi.

March 4, 1909.

CHANGES IN TELEPHONE RATES.

Inquiry as to whether a telephone company may lawfully increase its rates, or lower some classes and not others, without the consent of the Commission; also as to what rate of depreciation is allowed by the Commission in telephone valuations.

Held: A utility may reduce any of its rates without reference to the Commission. No general rule has been laid down by which the rate of depreciation may be determined.

No. 502.
George S. Iserman, Milwaukee, vs. Wisconsin Telephone Co.

March 4, 1909.

ENFORCEMENT OF PROMPT PAYMENT DISCOUNT RULE.

See informal utilities case No. 342.

No. 503.
E. J. Whitney, Grand Rapids, vs. Grand Rapids Water Works.

March 8, 1909.

SEPARATE METERS FOR ONE CONSUMER.

Complainant in the above entitled matter represented to the Commission that he, representing a corporation operating two separate hotels, each with its own water connection and service and with individual meters, proposed to compute the corporation's water bills by

adding the readings of the two meters and applying the total to the scheduled rates of the utility. The superintendent of the water plant refused to allow this without the sanction of the Commission.

Held: A consumer with two separate services attached to a utility, each service being measured by a separate meter, is to be billed the same as though the two services were furnished to two separate consumers.

No. 504. March 9, 1909.
Gilmanton & Dover Farmers' Telephone Co., Gilmanton.

RATES TO STOCKHOLDERS.

See informal utilities case No. 314.

No. 505. March 8, 1909.
Beaver Dam Light & Power Co., Beaver Dam.

INDETERMINATE PERMIT.

Inquiry whether by the operation of the Public Utilities Law a franchise granted by a board of aldermen automatically becomes an indeterminate permit.

Held: A franchise granted after the enactment of the Public Utilities Law is, according to the provisions of that statute, an indeterminate permit.

No. 506. March 10, 1909.
Mequon Telephone Co., Thiensville.

RATES FOR NEW SERVICE.—DISCRIMINATIONS.

The above named telephone company advised the Commission that it proposed to make an additional charge of 10 cts. per call between the hours of 10:30 p. m. and 6 a. m., except when such calls were made for a doctor, veterinary surgeon or in distress.

Held: If the utility has not previously been furnishing service between the hours of 10:30 p. m. and 6 a. m., this service will be additional service and may be charged for, but if such service has been furnished without extra charge, and the change amounts to an increase of rates, the proposed change cannot lawfully be made without the approval of the Commission granted after formal application for permission.

The giving of free or reduced rate telephone service in case of calls for doctors, veterinarians or in cases of distress is unlawful discrimination according to the Public Utilities Law.

No. 507. March 12, 1909.
Farmers' Telephone Co., Beetown.

FREE TELEPHONE SERVICE CONTRACT.

The telephone company in this matter asked the Commission to adjust a controversy between the company and a subscriber, who claimed to possess a contract entitling him to perpetual free service in consideration of allowing certain poles of the company to be placed and to remain upon his land. The proposal of the company to collect for the service or discontinue the same was met by the notification that subscriber would cut down the poles unless the free service were continued to be furnished him. The Commission advised the company that if the contract in fact existed and was in terms substantially as represented by the subscriber, and was of date prior to the date the Public Utilities Law became effective, the subscriber in question might have some rights under it, but no valid contract providing for free utility service could be entered into subsequent to the enactment of that law.

No. 508.
Oakfield Telephone Co., Oakfield.

• March 15, 1909.

NEW TELEPHONE RATES.

The telephone company above named represented that its rate for single-party line service in the village was \$1 per month, its rate for multi-party line service in the country was \$1 a month, but that a certain industrial plant in the country desired single-party line service. The company asked to be advised whether a reasonable rate for the desired service could be charged, or whether the Public Utilities Law would require the company to give the service in question for \$1 per month.

Held: When a kind of service is proposed to be furnished for which a company has no scheduled rate, it is proper for the company to make a reasonable and adequate rate for such service and file the same with the Commission, whereupon such rate becomes effective until changed in the manner provided by law.

No. 509.
R. J. Havenor, Waupaca.

March 16, 1909.

ELECTRICAL METER RENT.

See informal utilities case No. 517.

No. 510.
William Scgall, Milwaukee, vs. Wisconsin Telephone Co.

March 16, 1909.

PROMPT PAYMENT DISCOUNT RULE.

See informal utilities case No. 342.

No. 511.
Joseph Goldman, Milwaukee, vs. Wisconsin Telephone Co.

March 19, 1909.

ENFORCEMENT OF PROMPT PAYMENT RULE.

See informal utilities case No. 342.

No. 512.
Wisconsin Telephone Co., Milwaukee.

March 19, 1909.

TELEPHONE RATE TO CHARITABLE INSTITUTION.

The telephone utility above named asked to be advised whether it would be within the law in allowing a municipal free employment agency to receive telephone service under the rate scheduled for charitable institutions.

Held: No reason appears why a municipal free employment agency should not receive telephone service at the rate scheduled for charitable institutions.

See finding No. 2, *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 542.

No. 513.
Edward Fisher, Peebles.

March 25, 1909.

TELEPHONE COMPETITION.

Complainant alleged that an association of farmers desired to build a telephone line, but had been told by a representative of an existing telephone company that that company "owned" that territory for telephones.

Held: No telephone company "owns" territory, and there is nothing in the Wisconsin law to prevent competing telephone systems from operating in the same territory.

No. 514. March 18, 1909.
John Falbe, Milwaukee, vs. Wisconsin Telephone Co.

ABANDONMENT OF DISCRIMINATORY TELEPHONE RATE.

Complainant herein, steward of the Milwaukee hospital for the insane, alleged that the telephone at that institution had been carrying a two-party rate, but that this rate had been changed to the single-party rate, against which he protested. The matter was taken up with the company and the Commission was advised that the other party of the line had changed to single-party service, leaving complainant alone on the line, receiving single-party service at lower rate than scheduled for such service; that respondent had diligently endeavored to find another second party but had failed to do so, and had charged the rate for the service which was being received, fearing to continue the discrimination. The matter was satisfactorily adjusted.

No. 515. March 26, 1909.
John A. Kelly, Oconomowoc.

WATER METERS.

See informal utilities case No. 395.

No. 516. March 26, 1909.
Charles Baker, Green Bay, vs. The Green Bay Water Co.

ABANDONMENT OF DISCRIMINATORY RATE.

Complainant herein alleged that his bill for water service had been advanced by respondent. The Commission was advised by respondent that complainant had been enjoying a rate lower than the published rates of respondent, and that this discriminatory rate had been abandoned out of consideration for the Public Utilities Law. Complainant was advised that if he desired to test the question of whether the rate was too high, a formal complaint should be filed.

No. 517. March 29, 1909.
Shiocton Telephone Co., Shiocton.

CONTRACTS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 518. March 26, 1909.
M. W. Chalmers, Madison, vs. Madison Gas & Electric Co.

ALLEGED OVERCHARGES FOR GAS.

Complainant alleged that in the month of November his gas bill had been \$4.00, but that for the month of December the company had presented a bill for \$11.65. Upon investigation it developed that a meter reader employed by the company had been estimating the amount of gas consumed by the public and reporting to the company his estimates as meter readings, and that the estimates had been under the actual amount consumed, and when his method was discovered and the meters accurately read, it resulted in an increase in the bills of a large number of consumers, and many complaints. The matter is discussed on another page. See page 49.

No. 519. March 22, 1909.
Brandon Telephone Co., Brandon.

SPECIAL TELEPHONE RATES.

Upon the filing of the rate schedule of the above named telephone company, it was found that a rate was given to the editor of a newspaper for telephones in the office and residence of the editor, lower

than the rate given the general public. The company was advised that this rate was discriminatory, and in reply the company represented that it had made the rate, as it believed, pursuant to the ruling of the Commission, *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R., 521, which seemed to warrant special rates to newspapers. He was informed that telephone rates for the class of service furnished to newspapers could not apply to residences of newspaper editors.

No. 520. March 31, 1909.
Neshkoro Telephone Co., Neshkoro, vs. Wisconsin Telephone Co.

DIVISION OF TOLLS BETWEEN COMPANIES.

Complainant in the above entitled matter alleged that the respondent would not enter into satisfactory arrangements for division of tolls on business going over the wires of both companies.

Held: The matter of connections between telephone companies and the division of tolls on business going over connected lines, is entirely outside of the jurisdiction of the Commission.

No. 521. April 5, 1909.
Louis J. Butts, Waupun, vs. Municipal Light & Water Works, Waupun.

OBLIGATION OF UTILITY TO GIVE SERVICE.

Complainant alleged that respondent refused to supply him with current for the operation of a moving picture show and asked to be advised whether he had any remedy in the Public Utilities Law. It appeared that the respondent, in its published schedule of rates, provided for electric incandescent lamp meter rates only and had a rule as follows: "No flat rates and no other rate than above for any purpose."

Held: A utility makes its own rates and rules in the first instance, and must adhere to such rules and rates without discrimination, but the reasonableness of such rates and rules is within the jurisdiction of the Commission.

No. 522. April 6, 1909.
William M. Hoyt, Kaukauna, vs. Kaukauna Electric Light Co.

INADEQUATE CAPACITY OF EXISTING POWER PLANT.

Complainant alleged that the existing power plant of the above named municipality, operating under an indeterminate permit, was insufficient to supply all the power demanded by the industries operating in that municipality; that another power plant had been built but not operated and that a company desired to purchase and operate it.

Held: An application for a certificate of convenience and necessity must be made to this Commission before a franchise can be secured. This application must show the failure of the existing plant to furnish the needed service and that public convenience and necessity require the second plant.

No. 523. April 8, 1909.
Midway Telephone Co., Stetsonville.

FREE SERVICE TO PUBLIC OFFICIALS FOR TELEPHONE FRANCHISE.

Complainant herein alleged that the officers of a certain town claimed the right to free service pursuant to the provisions of a so-called franchise or permit granted by the town officers to the company which had originally built the line.

Held: A municipality or township organization has no power to grant a telephone franchise and when such a franchise is so granted it is void and of no effect, nor can any free service be furnished under such a franchise or permit.

No. 524.
R. B. Gifford, Monroe.

April 5, 1909.

METER RENTAL.

Complainant herein alleged that it was necessary for him to have an electric meter in connection with his service and that the utility company had charged him a rental of \$1 per year for the meter. He expressed the belief that since the utility company would not allow a consumer to receive service under a flat rate, making it necessary to have a meter, the company had no right to charge meter rent.

Held: A utility company is within its right to charge meter rental. A utility is entitled to reasonable return upon all the property used and useful for the convenience of the public. A utility may not require a customer to purchase a meter, however.

No. 525.
H. E. G. Kemp, Oshkosh.

April 3, 1909.

OBLIGATION TO INSTALL METER.

Complainant asked to be advised whether, upon demand, a consumer could require a water works plant to install a meter. He was advised of the decision of the Commission in the *Hudson Meter Case*, 3 W. R. C. R. 138, to the effect that when a utility holds itself out to supply measured service, then the meter is a necessary part of the facilities necessary to the service and the company cannot require the consumer to purchase the meter.

No. 526.
Bancroft Telephone Co., Bancroft.

April 10, 1909.

CONTRACTS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 527.
Edwin S. Seims, Milwaukee, vs. Wisconsin Telephone Co.

April 12, 1909.

ENFORCEMENT OF DISCOUNT RULE.

See informal utilities case No. 342.

No. 528.
Carter & Wabeno Tel. Co., Wabeno, vs. Wisconsin Tel. Co.

April 13, 1909.

CONTRACTS BETWEEN COMPANIES.

See informal utilities case No. 274.

No. 529.
Richard Zillman, City Clerk, Colby.

April 14, 1909.

FREE SERVICE TO SCHOOL.

Inquiry as to whether a municipal electric utility should charge for service furnished to the high school of the municipality.

Held: The charging of the legal rates to a school board, by a municipal plant for electric service, is required by the provisions of the Public Utilities Law.

No. 530.
Midway Telephone Co., Stetsonville.

April 15, 1909.

CONNECTIONS BETWEEN COMPANIES.

The telephone company above named asked to be advised whether the practice of charging non-subscribers toll on all out-going long dis-

tance messages and not charging toll on in-coming messages would constitute discrimination.

Held: This matter involves the arrangements with the connecting long distance company regarding long distance business and is not within the jurisdiction of the Commission.

No. 531. April 19, 1909.
For River Valley Telephone & Telegraph Co., New London.

RIGHT TO BUILD TELEPHONE LINE.

The telephone company above named asked to be advised whether there was anything in the Public Utilities Law to prevent it from extending its line into Bear Creek.

Held: The Public Utilities Law contains no requirement for certificate of public convenience and necessity for the building or extension of telephone lines, and there would appear to be no legal obstacle against the extension of an existing telephone system into a certain town.

No. 532. April 17, 1909.
Max Schoetz, Jr., Madison, vs. Wisconsin Telephone Co.

ADVANCE IN TELEPHONE RATES.

Complainant, an attorney at law, representing several clients in the city of Menasha, alleged that the respondent telephone company had raised its rates in that city contrary to the prohibition of the Public Utilities Law. The matter was taken up with the company and was adjusted between the parties.

No. 533. April 21, 1909.
Joseph Schneider, Menasha, vs. Wisconsin Telephone Co.

RAISE OF TELEPHONE RATE.

Complainant herein alleged that his telephone rate had been advanced from \$24 per year to \$42 per year. The respondent was advised of the complaint and in reply represented that the instrument of complainant was half a mile outside of the exchange radius of Menasha, being at a summer resort, that this subscriber had been enjoying, through an error, a rate less than provided in the schedule for such service, and that the raise was made to make the charge conform with the published schedule and eliminate discrimination. Complainant was so advised.

No. 534. April 22, 1909.
Leon G. Fitzgerald, Spring Valley.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 535. April 21, 1909.
George F. Savoy, Pewaukee Lake, vs. Pewaukee Electric Light Co.

OBLIGATION OF UTILITY TO FURNISH SERVICE.

Complainant herein alleged that respondent utility company refused to furnish service to him unless he would pay for the wiring to his building, and also accept a flat rate when the company gives metered service to others. It appeared that the published rates of the utility provided for no flat rate for the service demanded by complainant, offering only meter rates.

Held: A public utility must furnish service to all who apply for the same under like circumstances and conditions. It is also required to supply all the facilities necessary to the giving of the

service which the utility holds itself out to the public to give. Therefore an electric utility must carry the service to the customer, providing the necessary wires for transmission of the current, and must give metered service if it holds itself out to the public to furnish the service in question at meter rates.

No. 536.

April 26, 1909.

J. H. Graslle, Spring Valley, vs. Wisconsin Telephone Co.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 537.

April 26, 1909.

J. F. Burns, Washburn, vs. Washburn Water Works Co.

PENALTY FOR FAILURE TO PAY.

Complainant alleged that rates of respondent were excessive; that the rule of respondent, requiring payment for six months in advance and exacting a penalty of \$2 for turning on the service after the same has been discontinued for failure to pay bills, was unreasonable.

Held: Public utilities make their own rates, rules and regulations in the first instance, which must be reasonable, and the question of the reasonableness of all such rates, rules and regulations is under the jurisdiction of the Commission. In order to bring a matter to investigation and decision it is necessary to file a formal complaint in the manner prescribed by law. Many companies have a rule exacting a penalty for turning on service after it has been discontinued for failure to obey rules regarding payment of bills. Such a rule must be enforced against all patrons alike.

No. 538.

April 26, 1909.

Mt. Pleasant Farmers' Telephone Co., Monticello.

LIMIT OF TELEPHONE RATES.

Inquiry as to whether there was established by law or order of the Commission a maximum limit of \$15 per year for telephone service to farmers, the officers of the above company having been informed to that effect.

Held: The only limit as to the rates of a public utility company is that the rates, as well as the rules and regulations established by the utility, shall be reasonable and shall be applied to all patrons without unjust discrimination.

No. 539.

April 27, 1909.

Daniel, Buckman & Kliegel, Milwaukee.

CUMULATIVE METER READINGS.

See informal utilities case No. 247.

No. 540.

April 26, 1909.

Burkhardt Milling & Electric Power Co., Burkhardt.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 541.

April 27, 1909.

A. Goldberg, Antigo, vs. Antigo Electric Light Co.

MINIMUM BILL.

The respondent herein had in effect a rate providing a minimum charge of \$1 per month per ten lights, and complainant, a merchant, had installed a private electric lighting plant which furnished the

current needed at all times except when it was out of commission, owing to breakdown or other cause. In order to provide for such emergencies, complainant had his wiring system connected with respondent's system, but complained that the minimum charge of \$1 per ten lights connected was excessive and unreasonable, owing to the fact that it was but seldom used. Respondent urged that he must maintain a system equipped for the unusual demand which complainant might make upon it at any time.

Held: Respondent is within its rights in establishing a minimum charge. The question of rates of electric utilities is discussed at length in the decision of the Commission *In re Menominee and Marinette Light and Traction Co.* 3 W. R. C. R. 780. Whether the rate charged by the respondent is reasonable or not, is a matter on which the Commission expresses no opinion.

No. 542.
Wood County Telephone Co., Grand Rapids.

May 1, 1909.

REDUCTION OF TELEPHONE RATES.

The telephone company above named asked to be advised whether it could lawfully change its rule of charge from \$1 per month for each extension phone, to the same amount up to five extensions, but provide that the rate shall be 50 cts. per month where five or more extension phones are connected.

Held: Any change of rule amounting to an increase of rates requires the permission of the Commission, but any change amounting to a reduction of an existing rate may be made effective without permission for the same being granted by the Commission.

No. 543.
Brandon Telephone Co., Brandon.

May 3, 1909.

VIOLATION OF TELEPHONE COMPANY'S RULES.

The above named company represented that subscribers were violating a rule against transmitting messages for subscribers of other telephone companies. Information was asked concerning the rights of the company to enforce such a rule. The complainant was advised that the matter was largely in the hands of the company, that it was obligated to enforce all reasonable rules alike as to all subscribers. A telephone company has a right to maintain a rule limiting service to subscribers, their families and employes, but many practical obstacles have been found in the way of the enforcement of such limitations.

See finding 4, *In re Free and Reduced Rate Telephone Service*, 2 W. R. C. R. 521, 544.

No. 544.
Baraboo Lighting Co., Baraboo.

May 3, 1909.

ENFORCEMENT OF PROMPT PAYMENT DISCOUNT RULE.

See informal utilities case No. 342.

No. 545.
Peter Wehrley, Wausau, vs. Wausau Street Railroad Co.

May 4, 1909.

SUBSTITUTION OF PENALTY CHARGE FOR METER RENT.

Complainant alleged that the utility company herein had demanded of him a charge of 25 cts. for failure to pay a bill of 25 cts. on or before the 15th of the month following that in which the service was furnished. It appeared that the company had properly filed a change of rate abandoning a meter charge of 25 cts. per month and substituting therefor a penalty charge of the same amount, to be de-

ducted upon payment of bill on or before the 15th of the month following that in which the service was furnished.

Held: A change of rate or method of charge that could in no event amount to an increase of rate is within the power of a public utility to make.

No. 546.

May 6, 1909.

Hawkins Telephone Co., Hawkins.

RIGHTS OF TELEPHONE COMPANY.

The telephone utility above named asked to be advised (1) whether a permit or certificate was necessary before a telephone company could extend its lines; (2) under what authority is the matter of sinking posts in the public highway; and (3) is there any prohibition in the law against the building of a parallel line to an existing telephone line.

Held: (1) No permit is required from the Railroad Commission to authorize a telephone company to extend its lines. (2) The matter of regulating the setting of poles in the public highway is in the hands of the town, city or village authorities. (3) There is no prohibition in the Wisconsin law against the building of competitive telephone lines.

No. 547.

May 5, 1909.

R. Zillmann, Colby.

FREE SERVICE TO LIBRARY.

This is a request for a ruling on the question of whether it is lawful for a municipal electric light plant to furnish to the municipal public library service without charge.

Held: It is unlawful for an electric utility to furnish free service to a library, even though both the utility and the library be municipally owned, operated and supported.

No. 548.

May 4, 1909.

L. R. Sleyster, Appleton, vs. Appleton Water Works Co.

DEMAND FOR WATER METER.

Complainant in the above entitled matter alleged that he was required to pay \$23 per year for water service for a family of two persons, which he held to be an excessive rate, and that he had demanded metered service but that respondent had declared to complainant that this Commission had ordered that, pending the determination of the Appleton Water Works case, no meters should be placed by the company or allowed to be placed by others. Complainant was supplied with a copy of the respondent's rates on file and was advised that the Commission had made no such order as represented by respondent. Additional information concerning the service was requested, but was not furnished.

No. 549.

May 7, 1909.

Oconto Electric Co., Oconto.

DEFINITION OF PUBLIC UTILITY.

The above named electric utility advised the Commission that it proposed entering upon the business of house cleaning by electric power and desired to be informed whether this business would come under the jurisdiction of the Commission.

Held: House cleaning is not included in those public services specifically enumerated in the Public Utilities Law, but the Commission

would have jurisdiction of so much of the house cleaning portion of the business of an electric utility as related to its earnings and expenditures.

No. 550.

May 7, 1909.

P. E. Newcomb, Karlsborg, vs. Badger Mutual Telephone Co., Orange, Burnett County.

DENIAL OF SERVICE FOR NON-PAYMENT OF CLAIMS.

Complainant herein asked to be advised whether he could require respondent to furnish service, complainant alleging that the service was denied on account of a disputed claim held by respondent to be due from complainant on account of a stock assessment.

Held: A public utility company must give service to all persons applying for it in the territory within which it is operating, and it cannot refuse to give service to anyone in consequence of some claim it may have against that person.

See Berend v. Wis. Tel. Co. 4 W. R. C. R. 150.

No. 551.

May 8, 1909.

A. H. Kuhl, Port Washington.

CHANGE OF ELECTRIC CURRENT.

Complainant alleged that, after the above named municipality had taken over the electric plant, the character of current furnished had been so changed as to put owners of motors to an expense of from \$50 to \$75, and asked to be advised as to any remedy or means of relief.

Held: If the municipality itself is a public utility, the power of the common council is the same with respect to fixing the character and quality of the product or service which the municipality provides, as in any other case. The policy of the Public Utilities Law is to leave with the common council of municipalities all power over public utilities not inconsistent with the state regulation provided in the law.

No. 552.

May 6, 1909.

J. L. Marquis, Neenah, vs. Wisconsin Telephone Co.

SUBSTITUTION OF HIGHER CLASS FOR INFERIOR CLASS SERVICE.

Complainant herein alleged that he had been for some years receiving eight-party line service from respondent at the rate of \$1 per month, that he found it satisfactory for his purpose and desired to continue, but that respondent had made some changes in its system, had cut out the multi-party line service, and that the minimum rated service offered was two-party line service at \$1.50 per month.

The experience of telephone utilities has been that multi-party line service is inferior service and generally unsatisfactory, and it is in line with progress in the art of telephony to abandon inferior service and substitute therefor a higher class service at a reasonable rate. Complainant was advised that the Commission would investigate and decide the matter upon the filing of a formal complaint as required by law. No formal complaint was filed.

No. 553.

May 10, 1909.

Troy & Honey Creek Telephone Co., Prairie du Sac.

BUSINESS OR RESIDENCE TELEPHONE.

Complainant telephone utility alleged that it had discontinued a telephone which had been in operation in a creamery at residence rates, believing the station should have carried the business rate in order to avoid unlawful discrimination; that application was since

made for the installation of a residence telephone in the residence portion of the creamery building.

Complainant was advised that the applicant should receive service as applied for, but whether the telephone in the residence should carry the business or residence rate, depended upon whether the station was used mainly for business or residence purposes.

No. 554.

May 12, 1909.

City of Ripon vs. Ripon Light & Water Co.

EFFECT OF INDETERMINATE PERMIT UPON FRANCHISE.

Complainant herein represented that it was having trouble with respondent over extensions and hydrant rental, and asked to be advised whether the provisions of the original franchise were binding upon the city after the surrender of the franchise by the company and the taking in lieu thereof of an indeterminate permit.

Held: In taking an indeterminate permit a utility waives its "right to insist upon the fulfillment of any contract theretofore entered into, relating to any right, charge or service regulated by" the Public Utilities Law, the intent being to subject all such matters to the regulating powers of the Commission. The matter of the requirement of extensions of water mains is in the hands of the common council. If the common council should require extensions which the utility deemed unreasonable, the question of the reasonableness of such requirement could be brought before the Commission for decision.

No. 555.

May 12, 1909.

Henry Thiemann, et al., Reedsburg, vs. Reedsburg Telephone Co.

RAISE IN TELEPHONE RATE.

A number of citizens of Reedsburg severally addressed the Commission to the effect that the above named respondent had advanced the rate for two-party telephone service. Although no formal complaint was filed, the protest was so general that the Commission caused an investigation to be made. It was ascertained that in cases where one patron had two instruments, each with a line to central, but bridged at central and entering the switchboard on one drop, a rate of 25 cts. per month was charged more than the combined rate for two-party service. It was also ascertained that the company had no rate on file for this class of service, called "bridged" service.

Held: Where a utility furnishes a class of service for which it has no published rate, the utility may make and place on file a rate for such service as may seem to the utility reasonable, but such rate must be open to all persons applying for such service under like circumstances and conditions.

No. 556.

Apr. 30, 1909.

State Board of Control, Madison.

FREE FIRE PROTECTION.

Inquiry as to whether a municipal water utility could be compelled to furnish free fire protection to a state charitable institution situated conveniently near to the water plant.

Held: There is no warrant in the Public Utilities Law for the furnishing of free service by a water utility to a state institution, even though the utility be municipally owned.

No. 557.

May 17, 1909.

C. M. Cook, West Lima.

RIGHTS OF TELEPHONE COMPANY.

See informal utilities case No. 274.

No. 558.

May 22, 1909.

S. N. Hawkins, New Richmond.

HIGHWAY RIGHTS OF TELEPHONE COMPANIES.

Complainant herein, mayor of the above named city, asked to be advised as to the rights of telephone companies in highways, and as to the powers of city authorities and town boards over the same matter.

Held: The regulation of the use of highways by telephone companies is within the jurisdiction of the local authorities and not of the Railroad Commission.

No. 559.

May 24, 1909.

Grand Rapids Water Works, Grand Rapids.

FREE AND REDUCED RATE WATER SERVICE.

Complainant water company asked to be advised whether it was within the law in giving half-rate service to churches and parsonages, when the rules of the company provide for half rates to churches.

Held: It is contrary to the Public Utilities Law to furnish service to churches and parsonages at less than the rates charged the general public.

No. 560.

May 14, 1909.

In re INVESTIGATION OF SERVICE OF MADISON WATER WORKS.

In connection with an inquiry as to the adequacy of the fire protection furnished by the municipal water plant of the city of Madison, the operators of the plant agreed to keep a certain large storage reservoir filled. Indications appeared at the time of a certain fire to the effect that the storage reservoir was nearly empty at the time of the breaking out of the fire. A report was therefore required and received from the board of water commissioners with reference to the volume of water in storage at the breaking out of the fire, the amount of water pumped, and generally to the water supply and pumping capacity of the plant.

No. 561.

May 27, 1909.

E. A. A. Dunn, Platteville.

METER RENTAL.

Complainant alleged that the local electric utility had been charging him a monthly meter rental, which he was refusing to pay, believing it to be unlawful according to a decision of the Commission in the *Hudson Water Meter Case*.

Held: The *Hudson* decision holds that utilities cannot compel patrons to purchase meters. Utilities are, however, entitled to reasonable return on their investment, that represented by meters as well as other property used and useful for the convenience of the public, and may lawfully charge a reasonable meter rental.

No. 562.

May 27, 1909.

St. Croix Falls Minnesota Improvement Co., St. Croix Falls.

FREE SERVICE AS BONUS TO NEW INDUSTRY.

The utility above named asked to be advised whether it could lawfully furnish free for one year service to a prospective new industry as an inducement to cause that industry to settle in the community.

Held: The furnishing of free utility service as an inducement or bonus to a prospected new industry is contrary to the provisions of the Public Utilities Law.

No. 563.
De Forest Lumber Co., De Forest.

May 13, 1909.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 564.
Brown & Weltzin, Mount Horeb, vs. Wisconsin Telephone Co.

June 1, 1909.

INTERSTATE TELEPHONE CHARGE.

Complainants herein alleged that they had been overcharged by respondent on a telephone conversation between Mount Horeb and St. Paul. The matter being of interstate character was outside the jurisdiction of the Commission, but was taken up by correspondence with respondent and a satisfactory adjustment resulted.

No. 565.
A. J. Webster, Brule, vs. Ashland Home Telephone Co.

June 2, 1909.

DEMAND FOR TELEPHONE SERVICE.

Complainant alleged that he had made application to respondent for installation of a telephone in his place of business, that he was situated convenient to the line of respondent, and that he had been denied service.

The matter was taken up with respondent and the Commission was advised that to take on the applicant would destroy the possibility of giving adequate service, as the line was already too heavily loaded; that the present toll station was not inconvenient to complainant's place of business, and that some additional construction was contemplated so as to enable respondent to give service to additional subscribers.

No. 566.
Woodhull Telephone Co., Woodhull.

June 2, 1909.

DIVISION OF TERRITORY BETWEEN TELEPHONE COMPANIES.

The telephone company above named asked to be advised with reference to its right to serve some subscribers inside of the boundary line mapped out by the Wisconsin Telephone Co.

Held: The matter of boundary lines between telephone companies is one of contract between the companies and is outside of the jurisdiction of the Commission.

No. 567.
Canton Farmers' Telephone Co., Canton.

June 9, 1909.

RATES TO STOCKHOLDERS AND NON-STOCKHOLDERS.

See informal utilities case No. 314.

No. 568.
G. W. Renner, Elkhorn.

June 11, 1909.

STOCKHOLDERS' CONTRACTS.

See informal utilities case No. 314.

No. 569.
Citizens' Telephone Exchange, Waupaca, vs. Wisconsin Telephone Co.

June 8, 1909.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 570.

June 12, 1909.

Eau Claire Socrat Pad Co., Eau Claire.

ELECTRIC RATES AND CHARGES.

Complainant herein alleged that the local electric utility had changed the current so as to necessitate expensive changes in motors, and complainant asked to be advised as to who should stand this expense. Complainant also asked to be advised whether the utility could compel a consumer to purchase a meter when the service furnished was according to a meter rate.

Held: A utility company has a right to abandon a certain kind of service and substitute therefor a service representing advancement in the art. The question of the payment of the cost of changes necessitated by the improvement is for the utility and the consumers to settle between them, as the Commission is not empowered to determine questions of disputed claims. A utility offering service at meter rates must provide the meter, but may charge a reasonable rental.

No. 571.

June 11, 1909.

City of Tomah. Tomah.

FURNISHING OF METERS.

See informal utilities case No. 395.

No. 572.

June 15, 1909.

Matteson Telephone Co., Clintonville.

CHARGES TO NON-SUBSCRIBERS.

The above named telephone utility advised the Commission that all of its subscribers owned their instruments, that subscribers were charged 50 cts. per month for line and exchange service, and non-subscribers were charged 10 cts. per conversation. While the telephone instruments, being a necessary part of the equipment for furnishing service, should technically be furnished by the utility, or rented from the subscribers if owned by them, the rules and rates of the utility herein appeared to be applied without discrimination to all alike, and therefore no violation of the law was apparent.

No. 573.

June 16, 1909

H. H. Manson, City Attorney, Wausau, vs. Wausau Street Ry. & Lighting Co.

PENALTY CHARGE INSTEAD OF METER RENT.

Complainant alleged that respondent utility had made a new rule, exacting a penalty of 25 cts. if bills were not paid on or before a certain date.

It was ascertained that the utility had filed a change of rule whereby it abandoned a meter rent charge and substituted, in lieu thereof, a penalty for failure to pay by a certain date. As this change of rule could in no case amount to an increase, but in cases where bills were promptly paid would amount to a decrease, complainant was advised that the company was acting within its rights

No. 574.

June 17, 1909.

J. W. Wilson, Spooner.

FREE TELEPHONE SERVICE UNDER FRANCHISE.

Complainant herein, president of the above named municipality, alleged that the municipality had granted a telephone franchise providing for free service to the city hall, but that this service had been discontinued since the enactment of the Public Utilities Law.

Held: No municipality can grant a valid telephone franchise and

free telephone service to municipalities is repugnant to the Public Utilities Law.

See *City of Superior vs. Douglas County Tel. Co.* 122 N. W. Rep. 1023.

No. 575.

June 15, 1909.

L. A. Brunckhorst, City Attorney, Platteville.

PROPOSED NEW FRANCHISE.

The above named city was contemplating the granting of a franchise to an electric utility, said franchise containing provisions setting out rates at which service was to be furnished, and the advice of the Commission was requested as to the legality and form of the proposed franchise.

Held: All franchises granted subsequent to the enactment of the Public Utilities Law are indeterminate permits, and notwithstanding any provisions relating to rates, rules and regulations, the powers of the Commission with respect thereto cannot be restricted by a local franchise.

No. 576.

June 18, 1909.

D. P. Thill, Milwaukee, vs. Wisconsin Telephone Co.

BUSINESS OR RESIDENCE TELEPHONE.

Complainant herein alleged that respondent has raised his rate for telephone service. It appeared that the difficulty arose over the fact that respondent had been listing the service in question as residence instead of business service. The service was that of a sanitarium of considerable size and had been listed as an ordinary doctor's office.

Complainant was dissatisfied with the rate and was advised that the filing of a formal complaint as required by law would bring the matter to investigation and decision.

No. 577.

June 18, 1909.

W. L. Capor, Racine, vs. Racine Gas Light Co.

ENFORCEMENT OF PROMPT PAYMENT RULE.

See informal utilities case No. 342.

No. 578.

June 19, 1909.

R. H. Berndt, Oshkosh, vs. Oshkosh Water Works Co.

WATER METER.

See informal utilities case No. 395.

No. 579.

June 19, 1909.

Victor H. Naffz, Village Clerk, Sauk City.

FREE TELEPHONE SERVICE TO CITY.

See informal utilities case No. 318.

No. 580.

June 17, 1909.

O. P. Buchholz, Chippewa Falls.

WATER METERS.

See informal utilities case No. 395.

No. 581.

June 24, 1909.

Charles A. Hohn, Tigerton.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 582.
G. H. Blystone, Eau Claire.

June 24, 1909.

CHANGE OF KIND OF CURRENT.

See informal utilities case No. 570.

No. 583.
E. P. Crosby, Lomira, vs. Theresa Union Telephone Co.

June 15, 1909.

PRIVACY OF TELEPHONE COMMUNICATIONS.

Complainant herein, a practising physician, alleged that the local telephone exchange was in the office of the only other physician in the community, and that this circumstance was damaging the business of complainant, also that the rival physician overheard professional messages between complainant and those who consulted him by telephone.

Held: The matter of the location of a telephone exchange is a matter about which the Commission could not dictate, but a telephone company must give reasonably satisfactory service and must preserve the privacy of communications. If this be not done, a formal complaint will bring the matter to investigation and decision.

No. 584.
The Little Baraboo Telephone Co., Cazenovia.

June 22, 1909.

DEFINITION OF TELEPHONE UTILITY.

The above named utility represented that it was formed for the purpose of serving only members of its organization and asked to be advised whether it was a public utility and under the control of the Railroad Commission if it should incorporate, and also whether it would have to connect with another company and pay whatever was demanded for the connection.

Held: A purely mutual telephone company, serving only members of the organization and not holding itself out to furnish service to or for the general public, is not a public utility within the meaning of the law, the matter of incorporation making no difference whatever. The matter of connections between telephone companies and the terms thereof is outside the jurisdiction of the Commission.

No. 585.
J. A. Hawcs, Appleton Water Works Co., Appleton.

SERVICE TO CONTRACTORS.

Complainant utility company alleged that controversy had arisen over the payment for water used by cement contractors in the building of walks, curbs, gutters and similar work; that consumers insisted upon the right to provide the water for the building of the walks on their premises, but that the company insisted that under such a practice the consumers would be competitors of the utility, and that the utility was entitled to revenue from the water furnished to contractors.

Held: The furnishing of water in the process of concrete construction is a kind or class of service by itself, and when no rates, rules and regulations for a certain kind or class of service are filed, the utility has a right to establish such rates, rules and regulations as it may see fit, but the reasonableness thereof is a matter within the jurisdiction of the Commission and may be brought to investigation and decision by the filing of a formal complaint.

No. 586. June 25, 1909.
Thomas L. Larson, Tigerton, vs. Wisconsin Telephone Co.

RELATIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 587. June 29, 1909.
Stockbridge & Sherwood Telephone Co., Stockbridge.

CONNECTIONS BETWEEN TELEPHONE COMPANIES.

See informal utilities case No. 274.

No. 588. June 28, 1909.
Door County Democrat, Sturgeon Bay.

ELECTRIC METERS.

See informal utilities case No. 295.

No. 589. June 30, 1909.
J. H. Cox, Hazel Green.

CUTTING OFF SERVICE ON ACCOUNT OF ARREARAGES.

Complainant, representing a telephone utility, alleged that certain subscribers failed and refused to pay for past service. The question was asked whether the service could be discontinued.

Held: There is nothing in the Public Utilities Law requiring utilities to continue service indefinitely when patrons refuse to pay for past service. Service cannot be cut off on account of failure to pay disputed claims, but in such cases utilities may require adequate security to assure the payment of bills for future service.

See *Berend v. Wis. Tel. Co.*, 4 W. R. C. R. 150.

No. 590. June 30, 1909.
M. E. Barnett, Neenah, vs. Neenah Municipal Water Works.

PAYMENT FOR METERS.

See informal utilities case No. 395.

PART III.

Financial and Operating Statistics of Railroad Companies.

A. STEAM RAILROADS.

B. ELECTRIC RAILWAYS.

Financial and Operating Statistics of

To the Hon. A. H. Dahl, State Treasurer: Herewith find statement showing bearing indebtedness, total mileage of railways within the state of Wisconsin, ending December 31, 1908, and being according to the provisions of section 1795,

Italic figures denote deficits.

Name of company.	Total cost.	Total gross receipts from operation.	Total net earnings from operation (excluding taxes).	Total interest bearing indebtedness.
Abbotsford & Northeastern..	\$232,000 00	\$31,817 48	\$11,198 85	\$120,000 00
Annapee & Western	864,500 00	85,384 91	41,494 90	425,000 00
Ashland, Odanah & Marengo	(¹)	33,647 90	15,733 60	.....
Bayfield Transfer	3,406,953 56	12,577 71	23 05	1,702,941 88
Big Falls Ry Co.....	(¹)	7,449 38	1,639 86	2,500 00
Chl., Mil. & St. Paul ²	36,972,835 44	16,901,913 84	6,909,209 96	345,137,329 45
Chicago & Northwestern ²	360,021,381 23	17,188,891 19	6,983,827 35	47,613,818 88
C., St. P., M. & O. ²	28,907,948 69	5,811,323 69	1,870,350 28	13,655,353 88
Chl., Bur. & Quincy	712,456,171 86	3,078,341 66	1,346,002 52	74,626,712 20
Chl., Lake Shore & Eastern	(¹)	38,739 64	4,182 87	(¹)
Chl., Harv. & Geneva Lake.	167,852 49	14,856 42	1,940 44	75,610 41
Chicago & Lake Superior.....	58,483 77	6,825 27	1,903 18	.....
Chippewa River & Northern..	25,000 00	7,908 61	1,230 65	.....
Chippewa Valley & Northern	201,208 53	17,928 48	4,706 41	.....
Drummond & Southwestern..	203,733 35	11,326 61	1,208 93	50,000 00
Duluth, S. S. & Atlantic.....	(³)	334,350 60	6,345 72	(³)
Dunbar & Wausaukee	71,033 02	29,360 45	14,529 66	.....
Fairchild and Northeastern..	280,803 58	18,787 87	234 14	.....
Great Northern	(⁴)	1,066,331 07	159,947 03	(⁴)
Green Bay & Western.....	10,100,000 00	586,465 12	189,356 07	.....
Hazelhurst & Southeastern...	103,762 78	21,503 36	8,004 96	.....
Hillsboro & Northeastern.....	70,000 00	15,594 76	5,703 32	6,500 00
Illinois Central	3,221,009 55	138,739 49	39,315 55	1,725,139 00
Iola & Northern.....	101,400 00	7,686 70	1,351 41	30,000 00
J. R. Davis Lbr. Co., L. Ry.	730,750 00	479 09	10,402 09	.....
Kewaunee, Green Bay & W..	1,072,950 00	126,605 45	45,034 64	409,000 00
La Crosse & Southeastern.....	909,448 99	71,849 74	23,111 53	780,000 00
Lake Sup. Term. & Transfer	409,504 62	24,077 39	95,196 50	195,000 00
Laona & Northern	143,581 08	17,481 82	3,710 17	72,928 28
Marathon County Ry. Co.....	41,242 00	9,098 45	704 85	28,460 50
Marinette, Tomahawk & W..	510,416 12	108,104 58	3,973 53	399,182 79
Mineral Point & Northern.....	972,813 74	64,207 98	7,504 91	517,793 65
Mpls., St. P. & S. Ste. M.....	16,861,384 47	1,688,904 71	598,899 82	10,083,632 40
Northern Pacific	(⁵)	562,021 34	17,441 82	(⁵)
Northwestern Coal Ry. Co.....	241,416 85	18,640 61	902 03	220,000 00
Oshkosh Transportation Co...	70,000 00	10,327 50	7,023 29	.....
Roddis L. & V. Co., L. Ry.	.....	292 50	.....	.....
Robbins Ry. Co.....	44,300 00	17,633 33	5,370 93	.....
Stanley, Merrill & Phillips...	607,317 46	102 616 31	27,780 04	544,000 00
Superior & Southeastern.....	180,366 90	25,282 40	5,138 69	.....
Tomahawk & Eastern .....	.....	124,203 35	7,084 13	.....
Whitcomb & Morris.....	13,143 11	2,274 69	469 69	.....
Winona Bridge Ry. Co.....	7413,808 75	15,865 97	15,815 97	7201,319 68
Wisconsin Central	56,217,857 71	6,033,625 38	1,830,580 65	31,026,779 52
Wisconsin & Michigan.....	1,267,940 12	117,439 88	4,413 25	1,436,583 31
Wisconsin & Northern	1,369,479 82	46,249 00	14,914 05	648,571 83
Wisconsin, Ruby & Southern	.....	2,265 63	1,392 10	.....
Wisconsin Northwestern	273,333 23	34,877 09	15,613 25	.....
Chicago & Milw. Elec. R. R.	(⁶)	89,721 95	17,380 40	5,080,000 00
Mattoon Ry. Co.....	54,630 49	34,221 38	8,644 99	50,000 00
Mpls., St. Paul & Ashland..	(¹)	3,220 00	936 58	.....
Wauwaga-Green Bay	110,075 42	14,330 14	3,785 01	60,000 00
Total	\$269,283,928 72	\$54,765,229 85	\$20,025,383 23	\$155,923,477 66

¹ Not given.

² Proportional.

³ Miles of road basis.

⁴ Actual.

⁵ Proportional on 1,785.11 miles of road.

⁶ Proportion of operating expenses based on train mileage.

⁷ Estimated.

⁸ No basis for arriving at Wisconsin proportion.

Railroad Companies.—A. Steam Railroads.

cost of each railway, total gross receipts, total net earnings, the total interest all as reported to this department by the companies named below as of the year Statutes of Wisconsin for 1898.

Amount of interest accrued upon indebtedness.	Amount of interest paid upon indebtedness.	Number of miles operated.	Average amount earned per mile of road.	Rate of taxation.	Amount of license fee.
\$6,720 00	\$5,040 00	15.16	\$2,098 78	3 per cent.	\$954 52
21,250 00	21,250 00	34.00	2,511 32	3½ per cent.	2,988 47
.....	.....	30.00	1,121 60	\$5 per mile.	150 00
77,312 49	2,312 49	15.85	793 05	\$5 per mile.	79 30
150 00	150 00	21.00	354 71	\$5 per mile.	105 00
\$1,444,186 37	\$1,435,599 43	1,783.10	9,530 49	4 per cent.	679,752 55
\$1,785,070 10	\$1,793,365 83	1,975.17	8,902 48	4 per cent.	687,555 65
727,742 05	741,922 98	757.89	7,667 77	4 per cent.	232,452 05
..... (*)	7203,962 48	223.10	13,798 04	4 per cent.	123,133 67
..... (*)	..... (*)	19.26	2,011 40	3 per cent.	1,162 19
3,740 15	615 15	6.00	2,476 07	3 per cent.	445 69
.....	.....	3.24	1,952 24	\$5 per mile & 2½%.	52 83
.....	.....	18.00	439 37	\$5 per mile.	90 00
.....	6,380 58	19.32	927 07	\$5 per mile.	96 60
3,000 00	3,000 00	8.18	1,384 67	\$5 per mile.	40 90
156,412 78	37,677 07	109.47	3,054 27	4 per cent.	13,374 02
.....	.....	13.50	2,174 85	3 per cent.	880 81
.....	7,868 02	38.00	494 42	\$5 per mile.	190 00
..... (*)	..... (*)	43.41	24,564 18	4 per cent.	42,653 24
.....	.....	225.00	2,605 51	3½ per cent.	20,526 28
.....	.....	24.20	892 70	\$5 per mile.	121 00
608 05	608 05	5.00	3,118 99	4 per cent.	623 79
86,256 95	86,256 95	91.31	1,519 43	\$5 per mile & 2½%.	500 91
.....	.....	4.70	1,635 47	\$5 per mile & 2½%.	39 49
.....	.....	20.50	23 37	\$5 per mile.	102 50
20,400 00	20,400 00	36.70	3,449 74	4 per cent.	5,064 22
.....	39,187 50	40.81	1,760 59	\$5 per mile & 2½%.	469 92
11,700 00	11,700 00	20.59	1,169 37	\$5 per mile.	102 95
3,883 81	3,883 81	18.00	971 21	\$5 per mile.	90 00
1,351 97	1,351 97	21.50	423 18	\$5 per mile.	107 50
..... (11)	..... (11)	23.00	1,656 72	\$5 per mile & 2½%.	205 11
24,817 31	24,817 31	26.40	2,432 12	3 per cent.	1,926 24
381,797 45	381,797 45	533.01	4,784 30	4 per cent.	67,556 19
..... (*)	..... (*)	145.66	3,858 45	4 per cent.	22,180 85
11,000 00	11,000 00	8.00	2,330 08	3 per cent.	550 22
.....	.....	4.50	2,295 00	3 per cent.	309 83
.....	.....	15.00	19 50	\$5 per mile.	75 00
2,692 70	.....	28.00	629 75	\$5 per mile.	140 00
26,751 52	22,581 86	62.95	1,630 12	\$5 per mile & 2½%.	519 53
.....	.....	23.30	803 37	\$5 per mile.	116 50
.....	.....	20.77	686 73	\$5 per mile.	103 85
.....	.....	6.00	379 10	\$5 per mile.	30 00
710,665 96	710,665 96	.54	29,381 43	2 per cent.	317 52
1,255,009 30	1,247,076 35	886.99	6,824 91	4 per cent.	242,145 02
62,501 66	4,345 12	94.19	1,246 84	\$5 per mile.	470 95
32,699 82	29,110 89	43.37	1,096 38	\$5 per mile.	216 85
.....	.....	5.00	453 13	\$5 per mile.	25 00
.....	.....	26.80	1,301 41	\$5 per mile.	134 00
254,000 00	.....	36.00	2,492 28	3 per cent.	2,691 66
3,000 00	3,000 00	29.36	1,172 39	\$5 per mile.	146 80
.....	.....	2.00	1,610 00	\$5 per mile & 2½%.	15 50
1,758 80	1,758 80	9.85	1,454 84	\$5 per mile.	49 25
\$6,415,966 27	\$6,158,089 97	7,402.66	\$7,300 18		\$2,154,141 55

* Cannot state.

¹⁰ Includes \$785.93 interest on deposits.

¹¹ No interest figured: company in hands of trustees.

¹² Includes \$78.69 interest on deposits.

Financial and Operating Statistics of

To the Hon. A. H. Dahl, State Treasurer: Herewith find statement showing bearing indebtedness, total mileage of railways within the state of Wisconsin, ending December 31, 1908, and being according to the provisions of section 1795, *Italic figures denote deficits.*

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Ashland, Odanah & Marengo	(¹)	33,647 90	15,733 68	
Bayfield Transfer	8,406,953 56	12,577 71	23 05	1,702,941 88
Big Falls Ry Co.....	(¹)	7,449 38	1,639 86	2,500 00
Chl., Mil. & St. Paul ²	246,972,835 44	116,903,813 84	6,900,209 86	335,137,329 45
Chicago & Northwestern ³	200,021,381 23	117,188,891 19	6,983,827 35	547,613,818 89
C., St. P., M. & O. ²	28,907,948 09	5,811,323 69	1,870,350 26	13,655,353 88
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Chl., Lake Shore & Eastern	(¹)	38,739 04	4,182 87	(¹)
Chl., Harv. & Geneva Lake.	167,852 49	14,856 42	1,940 44	75,610 41
Chicago & Lake Superior.....	58,483 77	6,825 27	1,903 18	
Chippewa River & Northern.....	25,000 00	7,908 61	1,230 65	
Chippewa Valley & Northern.....	201,208 53	17,928 48	4,706 41	
Drummond & Southwestern.....	203,733 35	11,326 61	1,208 93	50,000 00
Duluth, S. S. & Atlantic.....	(⁴)	334,350 60	6,345 72	(⁴)
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Fairchild and Northwestern.....	280,888 58	18,787 85	234 14	
Great Northern	(⁴)	1,066,331 07	159,947 03	(⁴)
Green Bay & Western.....	10,100,000 00	586,465 12	189,356 07	
Hazelhurst & Southeastern.....	103,762 78	21,303 36	8,004 96	
Hillsboro & Northeastern.....	70,000 00	15,564 76	5,703 32	6,500 00
Illinois Central	3,221,009 55	138,739 49	39,315 55	1,725,139 00
Iola & Northern.....	101,400 00	7,686 70	1,351 41	30,000 00
J. R. Davis Lbr. Co., L. Ry.	730,750 00	479 09	10,402 09	
Kewaunee, Green Bay & W.	1,072,950 00	126,605 45	45,034 64	409,000 00
La Crosse & Southeastern.....	909,448 99	71,840 74	23,111 53	780,000 00
Lake Sup. Term. & Transfer	409,504 62	24,077 39	85,196 50	195,000 00
Laona & Northern	143,581 08	17,481 82	3,710 17	72,928 28
Marathon County Ry. Co.....	41,242 00	9,098 45	704 86	28,460 50
Marinette, Tomahawk & W.	510,416 12	1038,104 58	3,973 53	309,182 79
Marine Point & Northern.....	972,813 74	64,207 98	7,504 91	517,793 65
Mpls., St. P. & S. Ste. M.....	16,861,384 47	1,688,904 71	508,899 82	10,083,632 40
Northern Pacific	(⁴)	562,021 34	17,447 82	(⁴)
Northwestern Coal Ry. Co.....	241,416 85	18,640 61	902 03	220,000 00
Oshkosh Transportation Co...	70,000 00	10,327 50	7,023 29	
Roddiss L. & V. Co., L. Ry.....		292 50		
Robbins Ry. Co.....	44,300 00	17,633 33	5,370 93	
Stanley, Merrill & Phillips...	607,317 46	102 616 31	27,780 04	544,000 00
Superior & Southeastern.....	180,396 90	25,282 40	5,138 60	
Tomahawk & Eastern		1214,263 35	7,084 13	
Whitcomb & Morris	13,143 11	2,274 69	469 69	
Winona Bridge Ry. Co.....	7413,808 75	15,865 97	15,835 97	7201,319 68
Wisconsin Central	56,217,857 71	6,053,625 38	1,830,580 65	31,026,779 52
Wisconsin & Michigan.....	1,267,940 12	117,439 88	4,413 25	1,430,583 31
Wisconsin & Northern	1,369,479 82	46,249 00	14,914 05	648,571 83
Wisconsin, Ruby & Southern.....		2,265 63	1,392 10	
Wisconsin Northwestern	273,333 23	34,877 09	15,613 25	
Chicago & Milw. Elec. R. R.....	(⁴)	89,721 95	17,380 40	5,080,000 00
Matteson Ry. Co.....	54,630 49	34,221 38	8,644 99	50,000 00
Mpls., St. Paul & Ashland.....	(¹)	3,220 00	936 58	
Waupaca-Green Bay	110,075 42	14,330 14	3,785 01	60,000 00
Total	\$269,283,928 72	\$54,765,229 85	\$20,025,383 23	\$155,923,477 66

¹ Not given.² Proportional.³ Miles of road basis.⁴ Actual.⁵ Proportional on 1,785.11 miles of road.⁶ Proportion of operating expenses based on train mileage.⁷ Estimated.⁸ No basis for arriving at Wisconsin proportion.

Railroad Companies.—A. Steam Railroads.

cost of each railway, total gross receipts, total net earnings, the total interest all as reported to this department by the companies named below as of the year Statutes of Wisconsin for 1898.

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77,312 49	2,312 49	15.86	793 05	\$5 per mile.	79 30
150 00	150 00	21.00	351 71	\$5 per mile.	105 00
\$1,444,186 37	\$1,435,509 43	1,783.10	9,530 49	4 per cent.	679,752 55
\$1,785,070 10	\$1,793,365 83	1,975.17	8,902 48	4 per cent.	687,555 65
727,742 05	741,022 98	757.89	7,667 77	4 per cent.	232,452 05
(1)	7203,962 48	223.10	13,798 04	4 per cent.	123,133 67
(1)	(1)	19.26	2,011 40	3 per cent.	1,162 19
3,740 15	615 15	6.00	2,476 07	3 per cent.	445 69
.....	.....	3.24	1,952 24	\$5 per mile & 2½%.	52 83
.....	.....	18.00	439 37	\$5 per mile.	90 00
.....	6,380 58	19.32	927 97	\$5 per mile.	96 00
3,000 00	3,000 00	8.18	1,384 67	\$5 per mile.	40 90
156,412 78	37,677 07	109.47	3,054 27	4 per cent.	13,374 02
.....	.....	13.50	2,174 85	3 per cent.	890 81
.....	7,868 02	38.00	494 42	\$5 per mile.	100 00
(2)	(2)	43.41	24,564 18	4 per cent.	42,653 24
.....	.....	225.00	2,609 51	3½ per cent.	20,526 28
.....	.....	24.20	892 70	\$5 per mile.	121 00
608 05	608 05	5.00	3,118 99	4 per cent.	622 79
86,256 95	86,256 95	91.31	1,519 43	\$5 per mile & 2½%.	500 91
.....	.....	4.70	1,635 47	\$5 per mile & 2½%.	39 43
.....	.....	20.50	23 37	\$5 per mile.	102 50
20,400 00	20,400 00	26.70	3,449 74	4 per cent.	5,064 22
.....	39,187 50	40.81	1,780 59	\$5 per mile & 2½%.	469 02
11,700 00	11,700 00	20.50	1,169 37	\$5 per mile.	102 95
3,883 81	3,883 81	18.00	971 21	\$5 per mile.	90 00
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(11)	(11)	23.00	1,656 72	\$5 per mile & 2½%.	205 11
24,817 31	24,817 31	26.40	2,432 12	3 per cent.	1,926 24
381,797 45	381,797 45	353.01	4,781 30	4 per cent.	67,556 19
(8)	(8)	115.66	3,858 45	4 per cent.	22,480 85
11,000 00	11,000 00	8.00	2,330 06	3 per cent.	559 22
.....	.....	4.50	2,295 00	3 per cent.	309 83
.....	.....	15.00	19 50	\$5 per mile.	75 00
2,692 70	.....	28.00	629 75	\$5 per mile.	140 00
26,751 52	22,584 86	62.95	1,630 12	\$5 per mile & 2½%.	519 53
.....	.....	23.30	893 37	\$5 per mile.	116 50
.....	.....	20.77	686 73	\$5 per mile.	103 85
.....	.....	6.00	379 10	\$5 per mile.	30 00
710,065 98	710,065 98	.54	29,381 43	2 per cent.	317 32
1,255,006 30	1,247,076 35	886.99	6,824 91	4 per cent.	242,145 02
62,591 66	4,345 12	94.19	1,246 84	\$5 per mile.	470 95
32,609 82	29,110 89	43.37	1,096 38	\$5 per mile.	216 85
.....	.....	5.00	453 13	\$5 per mile.	25 00
.....	.....	26.80	1,301 41	\$5 per mile.	134 00
254,000 00	.....	86.00	2,492 28	3 per cent.	2,691 66
3,000 00	3,000 00	29.36	1,172 39	\$5 per mile.	146 80
.....	.....	2.00	1,610 00	\$5 per mile & 2½%.	15 50
1,758 80	1,758 80	9.85	1,454 84	\$5 per mile.	49 25
\$6,415,966 27	\$6,168,080 97	7,492.66	\$7,309 18	.....	\$2,154,141 56

⁹ Cannot state.

¹⁰ Includes \$785.93 interest on deposits.

¹¹ No interest figured; company in hands of trustees.

¹² Includes \$78.66 interest on deposits.

Kewanee, Green Bay & Western.....	84,191 41	81,573 99	3,638 96	1,650 23	594 27	994 59	.....
La Crosse & Southeastern.....	28,009 63	30,413 50	1,341 09	1,200 00	.....	.....	.....
Lake Superior Terminal & Transfer.....	.....	.....	.....	.....	245 35	.....	.....
Laona & Northern.....	17,109 13	873 70	.....	.....	.....	.....	.....
Marathon County Ry. Co.....	9,065 70	3 75	.....	.....	.....	.....	.....
Marquette, Tomahawk & Western.....	31,211 23	4,240 70	714 51	.....	152 21	.....	.....
Mineral Point & Northern.....	52,592 30	7,745 24	1,168 94	1,200 00	180 75	249 95	.....
Minneapolis, St. Paul & Sault Ste. Marie	1,285,080 61	314,024 16	48,560 00	28,568 10	4,169 84	417,081 06	.....
Northern Pacific.....	351,036 46	175,413 75	6,597 41	20,313 71	2,339 84	9,929 02	.....
Northwestern Coal Ry. Co.....	18,040 61	.....	.....	.....	.....	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....	.....	.....	.....	.....
Roddiss Lbr. & Veneer Co., Logging Ry.	202 50	.....	.....	.....	.....	.....	.....
Robbins Ry. Co.....	17,683 83	.....	.....	.....	.....	.....	.....
Stanley, Merrill & Phillips.....	95,265 10	6,037 08	.....	20 41	50	471 88	.....
Superior & Southeastern.....	25,282 40	.....	.....	.....	.....	.....	.....
Tomahawk & Eastern.....	12,654 46	1,246 34	94 31	180 00	9 53	.....	.....
Whitcomb & Morris.....	2,374 69	.....	.....	.....	.....	.....	.....
Winona Bridge Ry. Co.....	4,130,556 45	1,284,723 50	107,504 30	150,636 59	14,582 50	515,965 97	.....
Wisconsin Central.....	94,319 03	20,060 31	2,196 18	333 56	333 91	22,829 63	\$103,920 15
Wisconsin & Michigan.....	.....	.....	.....	.....	.....	171 80	.....
Wisconsin & Northern.....	26,012 37	19,024 75	449 93	.....	45 15	539 27	.....
Wisconsin, Ruby & Southern.....	2,018 13	.....	247 50	.....	.....	.....	.....
Wisconsin Northwestern.....	22,982 30	1,394 79	.....	.....	.....	500 00	.....
Chicago & Milwaukee Electric R. R.	15,597 72	57,859 28	.....	3,708 26	.....	12,596 19	.....
Mattoon Ry. Co.....	30,245 22	3,049 10	433 63	443 43	48 00	.....	.....
Minneapolis, St. Paul & Ashland.....	.....	.....	.....	.....	.....	.....	.....
Waupaca-Green Bay.....	7,597 13	6,243 96	.....	56 50	.....	.....	.....
Total.....	\$68,092,767 98	\$12,598,390 16	\$1,815,585 79	\$1,309,199 14	\$139,022 50	\$941,388 46	\$12,799 76
							\$103,920 15

1 Includes \$24,379 94 rents not taxable.

2 Not taxable.

3 Less overcharges.

4 Sleepers, \$14,110.42; stock yards, \$2,971.68.

5 Tolls.

ITEMIZED STATEMENT OF EARNINGS, WISCONSIN—Concluded.

Of Roads Operating in Wisconsin, as Reported to the Railroad Commission for the Year Ending December 31, 1903.

Name of company.	Gross amount received or expended for switching.	Gross amount received or charged for car mileage.	Gross amount expended for car mileage.	Gross amount received for rentals of tracks and terminals.	Gross amount of interest or dividends received on bonds owned.	Gross amount of interest or dividends received on stocks owned.	Gross amount of interest on deposits.	Gross amount of miscellaneous income.	Repayments over charges to shippers, tickets re-deemed, and other deductions from earnings.
Abbotsford & Northeastern.....									
Ahnapee & Western.....	\$8 00						\$388 14	\$246 00	\$27 00
Ashland, Odanah & Menomonge									
Bayfield Transfer.....									
Big Falls Ry. Co.....									
Chicago, Milwaukee & St. Paul	196,218 48	(1)	\$133,613 97	(1)	\$36,836 30	\$86,073 88	46,272 54	\$146,015 31	(1)
Chicago & Northwestern.....	35,947 22	\$18 50	\$9172,366 47	\$10,750 47	1,250 00			5,788 01	127,297 15
Chi., St. P., Mpls. & Omaha.	9,931 09	2,468 00	68,231 82						(1)
Chicago, Burlington & Quincy.			49,774 47					8,579 00	
Chicago, Lake Shore & Eastern	20,329 50		23 79						
Chicago, Harv. & Geneva Lake									
Chicago & Lake Superior.....									
Chippewa River & Northern.									
Chippewa Valley & Northern.									
Drummond & Southwestern.									
Duluth, South Shore & Atl.	1,579 48		59,529 37	100 00			977 59		15,187 19
Dunbar & Wausaukee.....									
Fairchild & Wausaukee.....	44 00	195 54							14 44
Great Northern.....	29,720 27	2,789 43		2,865 23					
Green Bay & Western.....	13,730 50	11,097 19		8,750 00			4,831 48	1,187 74	

Kewaunee, Green Bay & Western.....	84,101 41	31,573 99	3,523 96	1,660 23	564 37	984 69	
La Crosse & Southeastern.....	38,069 66	39,412 50	1,341 09	1,900 00			
Lake Superior Terminal & Transfer.....					945 38		
Laona & Northern.....	17,109 12	372 70					
Marathon County Ry. Co.....	9,065 79	2 75					
Marquette, Tomahawk & Western.....	31,211 23	4,240 70	714 51		152 21		
Mineral Point & Northern.....	52,592 30	7,745 24	1,188 94	1,200 00	180 75	249 95	
Minneapolis, St. Paul & Sault Ste. M.	7,976 47 06	9,750 395 91	857,758 98	181,457 16	37,136 55	*174,988 54	530,575 95
Northern Pacific.....	45,412 024 81	16,999,972 98	1,080,598 33	1,314,434 73	255,532 41	281,133 61	
Northwestern Coal Ry. Co.....	18,640 61						
Oshkosh Transportation Co.....							
Roddis Lumber & Veneer Co., L. Ry.	282 50						
Robbins Ry. Co.....	17,633 33						
Stanley, Merrill & Phillips.....	95,365 10	6,037 08		90 41	50	471 88	
Superior & Southeastern.....	25,232 40						
Tomahawk & Eastern.....	12,654 48	1,246 34	94 31	180 00	9 53		
Whitcomb & Morris.....	2,274 69						
Winona Bridge Ry. Co.....							
Wisconsin Central.....	5,131 680 23	1,594,290 68	127,329 08	192,927 19	18,810 08	*30,232 98	108,990 15
Wisconsin & Michigan.....	133,964 59	31,945 23	4,080 29	626 85	333 91	171 89	
Wisconsin & Northern.....	26,012 27	19,024 75	449 03		45 15	388 27	
Wisconsin, Ruby & Southern.....	2,013 13		247 50				
Wisconsin Northwestern.....	32,823 30	1,384 79				500 00	
Chicago & Milwaukee Elec. R. R.....	40,866 63	507,060 30		25,545 40		25,057 13	
Marathon Ry. Co.....	30,246 22	3,049 10	432 03	443 43	48 00		
Minneapolis, St. Paul & Ashland.....							
Waupaca-Green Bay.....	7,987 18	6,243 93		56 50	62 50		
Total.....	\$875,896,438 48	\$86,016,736 76	\$9,820,643 61	\$9,012,250 86	\$1,455,617 47	\$13,727,539 32	\$75,335 76
							\$977,523 44

* Includes \$22,753 61 sleeping and parlor car "outside operations."

* Less overcharges.

* Sleepers, \$155,464.18; stock yards, \$19,454.36.

* Tolls.

Kewanee, G. R. & West..	4,167 00	4,870 97	.....	.....	.....	.....	2,948 46	322 92	.....
La Crosse & Southwestern..	16,443 40	180 25	.....	.....	750 00	.....	.....	1,046 53	.....
Lake Sup. Term. & Trans.	.....	.....	.....	.....	7,189 39	.....	.....	.....	.....
Monona & Northern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marathon County Ry Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marquette, Tom. & West..	.....	.....	2 73	.....	1,000 00	.....	785 98	.....	.....
Mineral Point & Northern..	64 00	.....	.....	.....	.....	.....	.....	1,016 80	457 19
Wapasha, St. P. & S. Ste. M.	6,875 85	\$153,287 57	.....	.....	889,397 01	.....	.....	148,240 42	.....
Northern Pacific.....	(¹)	482,014 06	.....	.....	594,477 07	456,970 00	2,300 995 70	\$518,289 79	745,381 56
Northwestern Coal Ry Co.	.....	.....	.....	.....	.....	.....	.....	30,534 45	.....
Dakcosh Transportation Co.	.....	.....	.....	.....	10,327 50	.....	.....	.....	.....
Roddis L. & V. Co., L. Ry.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Robbins Ry Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stanley, Merrill & Phillips	791 34	.....	.....	.....	.....	.....	.....	.....	.....
Superior & Southeastern..	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tonahawk & Eastern.....	.....	.....	.....	.....	.....	.....	78 69	.....	.....
Whitcomb & Morris.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Winona Bridge Ry Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Visconsin Central.....	33,811 27	383,096 21	449,567 12	.....	10,233 62	.....	34,975 08	1,918 92	110,683 86
Visconsin & Michigan.....	.....	.....	.....	.....	6,064 20	.....	.....	.....	.....
Visconsin & Northern.....	217 53	\$111 00	.....	.....	.....	.....	.....	.....	.....
Visconsin, Ruby & South..	.....	.....	.....	.....	.....	.....	.....	.....	.....
Visconsin Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wis., & Mil. Electric R. R.	.....	.....	.....	.....	.....	.....	63 23	263 49	224 38
Watson Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wapasha, St. P. & Ashland.	3,220 00	.....	.....	.....	.....	.....	.....	.....	.....
Wapasha Green Bay.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$2,636,083 16	\$719,045 45	\$4,894,423 97	\$1,809,048 99	\$3,708,039 41	\$656,858 83	\$4,868,902 23	\$6,249,261 11	\$8,404,160 72

¹ Other interest.
² No account kept.
³ Taken into account in arriving at freight and passenger revenue.
⁴ Net—Hire of equipment.
⁵ And hire of equipment.
⁶ Hire of equipment.
⁷ Included in freight receipts.
⁸ Includes \$609,911 74 outside operations.
⁹ Car service.

SUMMARY OF EARNINGS, WISCONSIN AND WHOLE LINE, 1908.

Of Roads Operating in Wisconsin, as Reported to the Railroad Commission for the Year Ending December 31, 1908.

Name of company.	Passenger.		Freight.		Mail, express transportation and all other sources.		Total.	
	Wisconsin.	Whole line.	Wisconsin.	Whole line.	Wisconsin.	Whole line.	Wisconsin.	Whole line.
Abbotsford & Northeastern	\$3,511 56	\$3,511 56	\$20,893 89	\$20,893 89	\$1,379 03	\$1,379 03	\$21,817 48	\$21,817 48
Almpee & Western	34,738 87	34,738 87	43,043 31	43,043 31	7,600 73	7,600 73	85,384 91	85,384 91
Ashtland, Odanah & Marengo	657 75	657 75	32,743 15	32,743 15	245 00	245 00	33,647 90	33,647 90
Bayfield Transfer	1,346 75	1,346 75	11,013 41	11,013 41	217 55	217 55	12,577 71	12,577 71
Big Falls R'y Co.	335 30	356 30	6,792 56	6,792 56	300 52	300 52	7,449 38	7,449 38
Chicago, Milwaukee & St. Paul	2,006,244 82	12,478,470 48	11,662,049 39	40,849,029 54	1,725,520 72	15,420,585 21	16,903,813 84	156,748,985 23
Chicago & Northwestern	4,156,505 65	16,351,705 52	11,891,550 51	40,635,030 49	1,170,835 03	5,428,422 84	17,196,891 19	62,415,758 85
Chicago, St. Paul, Minneapolis & O.	1,674,771 72	2,792,968 13	3,708,674 71	8,117,786 19	367,877 26	586,337 94	5,811,323 69	12,799,172 26
Chicago, Burlington & Quincy	689,187 83	12,931,112 92	2,345,792 62	50,238,118 66	83,391 21	6,598,439 08	3,078,341 66	73,887,060 66
Chicago, Lake Shore & Eastern .....	.....	.....	9,792 35	5,501,371 23	28,947 29	347,671 53	38,739 61	3,849,042 46
Chicago, Harvard & Geneva Lake	6,510 20	13,020 41	7,583 01	13,106 04	763 21	1,596 42	14,856 42	29,719 87
Chicago & Lake Superior	2,419 25	2,419 25	3,183 23	3,183 23	729 79	729 79	6,365 27	6,365 27
Chippewa River & Northern .....	.....	.....	7,968 61	7,968 61	.....	.....	7,968 61	7,968 61
Chippewa Valley & Northern	101 60	101 60	17,526 82	17,526 82	.....	.....	17,928 43	17,928 43
Drummond & Southwestern .....	.....	.....	11,326 61	11,326 61	.....	.....	11,326 61	11,326 61
Duluth, South Shore & Atlantic	111,730 78	892,104 42	185,358 51	1,524,645 26	37,261 31	258,898 44	354,350 60	2,605,738 12
Dunbar & Wausaukee	27 65	27 65	28,832 80	28,832 80	500 00	500 00	29,330 45	29,330 45
Fairchild & Northeastern	5,547 98	5,547 98	11,498 68	11,498 68	1,741 19	1,741 19	18,787 85	18,787 85
Great Northern	98,103 13	10,591,795 96	910,572 64	36,045,857 78	92,565 30	8,048,754 52	1,046,381 07	55,281,408 16
Green Bay & Western	137,452 60	159,204 65	382,376 03	331,380 36	46,430 49	46,380 03	586,465 12	590,240 04
Hazhurst & Southwestern	22 30	22 30	21,569 81	21,569 81	116 39	116 39	21,708 50	21,708 50
Hillsboro & Northeastern	3,937 85	3,937 85	10,514 80	10,514 80	1,142 11	1,142 11	15,594 76	15,594 76
Illinois Central	5,423 57	10,690,536 51	63,506 33	34,531,111 96	10,906 59	9,782,693 59	138,739 49	55,013,272 06
Iola & Northern	2,073 04	2,073 04	5,243 11	5,243 11	370 47	370 47	7,686 70	7,686 70
J. R. Davis Lumber Co., Logging R'y .....	.....	.....	479 00	479 00	.....	.....	479 00	479 00

Kewanee, Green Bay & Western	31,573 99	31,573 99	84,191 41	84,191 41	10,840 05	10,840 05	126,605 45	126,605 45
La Crosse & Southeastern	39,412 50	39,412 50	28,069 62	28,069 62	4,337 62	4,337 62	71,849 74	71,849 74
Lake Superior Terminal & Transfer					24,077 39	24,077 39	24,077 39	24,077 39
Laona & Northern	372 70	372 70	17,109 12	17,109 12			17,481 82	17,481 82
Marathon County Ry. Co.	2 75	2 75	9,065 70	9,065 70			9,068 45	9,068 45
Marquette, Tomahawk & Western	4,240 70	4,240 70	31,211 23	31,211 23	2,652 65	2,652 65	38,104 58	38,104 58
Mineral Point & Northern	7,745 24	7,745 24	52,562 30	52,562 30	3,000 44	3,000 44	64,207 98	64,207 98
Mopolis., St. Paul & Sault Ste. Marie	314,024 10	2,750,865 91	1,285,080 61	7,976,417 06	109,799 94	1,641,103 10	1,088,904 71	12,377,476 07
Northern Pacific	175,414 75	16,969,972 98	351,086 46	45,412,024 81	388,946 98	2,881,086 13	5,265,438 19	65,288,688 92
Northwestern Coal Ry. Co.			\$18,640 61	\$18,640 61	439,514 45	439,514 45	458,153 06	458,153 06
Oshkosh Transportation Co.					\$10,327 50	\$10,327 50	10,327 50	10,327 50
Roddiss Lbr. & V. Co., Logging Ry.			292 50	292 50			292 50	292 50
Robbins Ry. Co.			17,683 33	17,683 33			17,683 33	17,683 33
Stanley, Merrill & Phillips	6,037 08	6,037 08	95,205 10	95,205 10	1,284 13	1,284 13	102,616 31	102,616 31
Superior & Southeastern			25,282 40	25,282 40			25,282 40	25,282 40
Tomahawk & Eastern	1,246 34	1,246 34	12,654 48	12,654 48	362 53	362 53	14,283 35	14,283 35
Whitcomb & Morris			2,274 60	2,274 60			2,274 60	2,274 60
Winona Bridge Ry. Co.					15,835 97	15,835 97	15,835 97	15,835 97
Wisconsin Central	1,284,723 50	1,564,290 01	4,436,536 45	5,131,050 23	332,345 43	413,524 26	6,033,665 38	7,139,466 17
Wisconsin & Michigan	20,000 81	31,945 23	94,319 03	124,064 59	2,034 54	5,212 94	117,459 88	169,122 76
Wisconsin & Northern	19,024 75	19,024 75	26,012 37	26,012 37	1,211 88	1,211 88	40,249 00	46,249 00
Wisconsin, Ruby & Southern			2,018 13	2,018 13	247 50	247 50	2,265 63	2,265 63
Wisconsin Northwestern	1,304 79	1,304 79	32,982 30	32,982 30	6500 00	6500 00	934,877 09	934,877 09
Chicago & Milwaukee Electric	57,859 28	507,080 20	15,517 72	40,855 63	16,204 95	50,002 53	80,721 95	598,578 36
Mattoon Ry. Co.	3,049 10	3,049 10	30,248 22	30,248 22	924 06	924 06	31,221 38	34,221 38
Minneapolis, St. Paul & Ashland					\$3,220 00	\$3,220 00	3,220 00	3,220 00
Waupaca-Green Bay	6,243 95	6,243 95	7,967 18	7,967 18	119 00	119 00	14,330 14	14,330 14
Total	\$12,528,990 16	\$91,016,798 70	\$38,092,217 93	\$275,806,438 48	\$4,187,589 20	\$41,946,790 62	\$54,808,256 29	\$413,890,027 76

1 Includes \$847,197.29 outside operations.

2 Includes \$3,406.86, not taxable and \$2,330.94, extra baggage and storage.

3 Switching.

4 Includes \$39,514.45 outside operation.

5 Rentals based on number of cars switched.

6 Company deducts \$500.00 rentals from gross earnings; here added back.

TOTAL AMOUNTS PAID, WISCONSIN, 1908.

Of Roads Operating in Wisconsin, as Reported to the Railroad Commission for the Year Ending December 31, 1908.

Italic figures denote credits.

Name of company.	Construc- tion.	Equipment.	Operation.	Taxes.	Interest.	Rentals.	Dividends.	All other purposes.	Total amount paid during year.
Abbotsford & N. E.			\$20,618 63	\$1,093 67	\$5,040 00				\$26,753 30
Ahnapee & Western			43,889 96	2,390 03	21,250 00	823 75			67,983 51
Ashland, Odanah & M.		\$625 30	49,881 58	387 50		756 18		\$464 78	51,800 54
Bayfield Transfer		38 00	12,554 66	285 85	2,312 40				15,185 00
Big Falls R'y Co.			5,809 50	287 81	150 00				6,247 31
Chi., Mil. & St. Paul	181,408,070 193		\$10,064,602 98	4978 330 08	\$1,444,183 37		\$2,278,879 293	\$374 932 54	16,567,012 45
Chicago & Northwestern ^a ..	1,382,643 95	73,178 42	10,205,063 84	695,393 01	1,788,365 83	171,538 20	2,114,153 27	61,321 50	16,497,568 46
Chi., St. P., M'polis. & O.	117,279 40		\$3,940,973 43	309,610 48	\$727,742 06	13,667 48	\$961,213 68	5,970 39	6,271,439 88
Chi., Burlington & Quincy ..	52,431 45	101,179 73	1,732,339 14	137,855 26	\$203,892 48		\$234,388 34	7135,527 46	2,087,683 86
Chi., Lake Shore & Eastern ..	601 89		34,556 77	5,180 57		111,500 00		\$180 30	150,815 75
Chi., Harv. & Geneva Lake ..	1,374 54	489 64	12,915 98	307 17	615 15	315 00			16,017 48
Chicago & Lake Superior		51 09	4,432 09	51 87		28 20			4,501 66
Chippewa River & Northern ..			6,677 96	349 48					7,027 44
Chippewa Val. & Northern	11,251 08	2,500 00	13,223 07	248 77	6,380 58			790 16	34,393 61
Drummond & Southwestern			12,932 58	863 41	3,000 00			214 83	17,080 87
Duluth, S. S. & Atlantic			316,555 19	14,469 11	156,412 78	6,130 31		11,449 69	505,026 08
Dunbar & Wausaukee			14,890 79	513 55					15,404 34
Fairchild & Northeastern	41,251 06		13,583 71	1,286 64	7,868 02	15 00			71,971 43
Great Northern			905,383 44	101,323 64	(*)	26,178 76			1,033,868 83
Green Bay & Western		10,500 00	397,108 45	24,960 90		13,959 95	190,000 00		686,496 30
Hazelhurst & Southeastern			13,598 40	345 37					13,943 77
Hillsboro & Northeastern			9,961 44	172 69	608 03		5,000 00	2,984 00	13,686 18
Illinois Central	1,202 95		178,065 90	11,613 99	85,265 95				277,189 93
Iola & Northern			6,885 29	138 16					6,473 44
J. R. Davis L. Co., L. R'y		1,349 94	10,881 18	602 81					12,833 33

Kewanee, G. B. & West.	81,870 81	5,544 98	30,400 00	3,000 00	797 48	108,313 97
La Crosse & Southeastern.	46,738 21	3,804 83	39,187 50	3,000 00		81,780 54
Lake Sup. Term. & Trans.	118,873 89	360 78	11,700 00	\$2,512 46		184,067 13
Laona & Northern	12,711 66	460 49	3,883 81			22,568 88
Marathon County R'y Co.	8,893 69	414 45	1,351 97		747 88	15,063 10
Marquette, Ton. & West.	34,131 05	1,493 03				35,594 10
Mineral Point & Northern.	56,703 07	3,223 46	24,817 81			85,498 07
M., St. P. & St. Ste. M.	1,060,004 89	105,550 50	381,797 45		234,948 34	2,273,581 94
Northern Pacific	579,493 15	740,000 00	(¹)	8,405 01	(¹)	623,868 17
Northwestern Coal R'y Co.	17,738 58	873 63	46,233 31		10,346 51	78,209 01
Oakbush Transportation Co.	3,304 81	921 00			6,210 38	10,441 59
Reddis L. & V. Co., L. R'y.	5,648 30	233 27				8,401 57
Robbins R'y Co.	12,993 40	594 50	2,698 70			19,348 16
Stanley, Merrill & Phillips	74,896 87	2,302 47	26,751 53	309 36		110,797 81
Superior & Southeastern	9,663 10	686 58			10,480 61	33,046 08
Tonahawk & Eastern	7,179 22			1,000 00		8,179 22
Whitcomb & Morris	1,803 00	112 36				3,149 61
Winona Bridge R'y Co.	(¹)	1,784 42	10,065 98			11,860 40
Wisconsin Central	4,228,044 78	280,377 26	1,002,446 30	978,684 07	5,428 20	7,643,666 23
Wisconsin & Michigan	18,631 86	4,317 14	4,345 12	6,133 72	1,047 04	143,196 33
Wisconsin & Northern	8,089 40	5,750 18	29,110 89			298,084 69
Wisconsin, Ruby & South.	873 53					12,880 77
Wisconsin Northwestern	19,233 84	287 81	(¹)	500 00		23,733 93
Chl., & Mil. Electric R. R.	72,341 55	10,980 00	3,000 00			83,321 55
Mattoon R'y. Co.	25,576 39	696 24				26,272 63
Mpols., St. P. & Ashland.	2,293 42	105 32	1 83	901 92		3,298 49
Waupaca-Green Bay	10,545 13	50 00	1,758 80	1,150 00		13,503 93
Total	\$34,720,089 16	\$2,760,579 33	\$6,037,715 25	\$638,918 36	\$647,490 61	\$56,889,864 55

¹ Includes equipment, less credits.² Miles of road basis.³ Revenue train mileage basis.⁴ Actual.⁵ Proportional on mileage basis.⁶ Proportional on miles owned basis.⁷ Estimated.⁸ Hire of equipment.⁹ Cannot state.¹⁰ No operation charges as company is reimbursed for same by tenant companies.¹¹ Includes equipment.¹² Included in operating expenses.

TOTAL AMOUNTS PAID, WHOLE LINE, 1908.
Of Roads Operating in Wisconsin, as Reported to the Railroad Commission for the Year Ending December 31, 1908.
Italic figures denote credits.

Name of company.	Construction	Equipment.	Operation.	Taxes.	Interest.	Rentals.	Dividends.	All other purposes.	Total amount paid during year.
Abbotsford & N. E.			\$90,618 68	\$1,093 67	\$5,040 00	\$23 75			\$96,752 30
Ahnapee & Western			43,889 95	2,360 03	21,250 00	756 18		\$464 78	67,988 51
Ashland, Odanah & M.		\$525 30	49,331 58	637 50					51,300 56
Bayfield Transfer		32 00	12,554 66	285 85	2,312 49				15,185 00
Big Falls R'y Co.			5,800 50	287 81	150 00				6,247 81
Chi., Mil. & St. Paul	\$5,746,068 02		37,867,797 75	2,374,114 10	5,001,875 00		\$9,312,870 00	1,532,335 68	62,765,080 55
Chicago & Northwestern	5,732,677 28	303,410 18	39,436,877 81	2,690,822 78	7,435,000 08	711,309 50	8,765,556 50	254,251 05	65,330,506 18
Chi., St. P., Mpls. & O.	116,281 38	450,500 00	8,113,877 22	634,412 60	1,366,025 82	265,561 27	2,086,010 00	16,929 05	13,281,176 43
Chi., Burlington & Quincy ..	3,207,266 14	3,099,198 65	53,101,184 83	2,337,360 51	8,061,758 01		8,857,128 00	5,354,816 72	84,960,743 86
Chi., Lake Shore & Eastern ..	2,620,848 70	2,462,452 01	2,555,686 94	39,500 85	323,279 87	815,630 46		597,851 22	8,964,850 05
Chi., Harv. & Geneva Lake ..	6,708 93	616 94	25,831 97	493 24	1,230 29	459 00			35,335 37
Chippewa & Lake Superior ..			4,492 09	51 37		28 20			4,501 66
Chippewa Riv. & Northern ..			6,677 96	349 48					7,027 44
Chippewa Val. & Northern ..	11,251 03	2,500 00	13,222 07	248 77	6,380 58			790 18	34,392 61
Drummond & Northwestern ..			12,952 58	863 41	3,000 00			214 88	17,060 87
Duluth, S. S. & Atlantic ..	7,876 90		1,915,642 43	189,636 64	860,571 76	29,036 49		48,942 37	3,051,706 88
Dunbar & Wausaukee			14,890 79	813 55					15,644 34
Fairchild & Northwestern ..	44,251 06		18,553 71	1,286 64	7,808 02	15 00			71,974 43
Great Northern	310,031,538 85	851,115 81	31,985,898 53	2,363,824 36	4,733,128 04	100,680 91	413,527,224 12	15,390,129 21	78,956,500 76
Green Bay & Western		10,500 00	337,108 45	24,930 80		13,929 95	190,000 00		636,496 30
Hazelhurst & Southeastern ..			13,596 40	345 37			5,000 00		18,943 77
Hillsboro & Northeastern ..			9,891 44	172 69	908 05		2,964 00		13,636 18
Illinois Central	991,818 46	2,318,477 97	40,108,341 29	2,174,114 60	6,074,913 33	2,598,402 53	6,652,800 00		60,919,068 50
Iola & Northern			6,335 29	136 15					6,473 44
J. R. Davis L. Co., L. Ry.		1,349 94	10,881 18	692 21					12,833 33
Kewaunee, G. B. & West			81,570 81	5,544 95	20,400 00			797 48	108,313 27
La Crosse & Southeastern ..			45,738 21	3,904 83	39,187 50	3,000 00			91,730 54
Lake Sup. Term. & Trans.			119,973 80	680 78	11,700 00	2,512 46			134,067 13
Laona & Northern	7,446 98		13,711 65	460 46	3,883 81				25,509 88
Marathon County R'y Co.	2,597 21	1,548 00	8,363 59	414 45	1,361 97			747 88	15,068 10

Marquette, Ton. & West.	34,131 05	1,458 01	24,817 31	.....	.....	.....	.....	35,504 10
Mineral Point & Northern	3,223 46	3,223 46	9,217 31	.....	.....	.....	.....	85,498 07
M. St. P. & S. Ste. M.	6,823 07 11	767 37 32	9,070 77 19	.....	.....	.....	.....	14,393,750 75
Northern Pacific	38,724,528 43	2,800,300 47	12,248,001 04	.....	.....	.....	.....	82,045,352 10
Northwestern Coal Ry. Co.	17,738 56	875 55	45,253 31	.....	.....	.....	.....	78,200 61
Oshkosh Transp. Co.	3,304 21	921 00	.....	.....	.....	.....	.....	10,441 50
Roddis L. & V. Co., L. R.	3,648 30	253 27	.....	.....	.....	.....	.....	8,401 57
Robbins Ry. Co.	12,262 40	534 50	2,692 70	.....	.....	.....	.....	13,348 16
Stanley, Merrill & Phillips	74,880 37	2,802 47	29,751 33	.....	.....	.....	.....	110,707 81
Superior & Southeastern	9,063 10	636 35	.....	.....	.....	.....	.....	33,046 08
Tonahawk & Eastern	7,179 22	.....	.....	.....	.....	.....	.....	.....
Whitcomb & Morris	1,805 00	112 26	.....	.....	.....	.....	.....	8,179 22
Winona Bridge Ry. Co.	(6)	2,367 43	19,200 00	.....	.....	.....	.....	8,149 61
Wisconsin Central	4,074,725 62	386,086 66	1,111,352 33	.....	.....	.....	.....	21,567 43
Wisconsin & Michigan	165,300 79	15,025 98	7,570 16	.....	.....	.....	.....	8,799,602 14
Wisconsin & Northern	31,334 05	5,756 18	29,110 80	.....	.....	.....	.....	213,468 40
Wisconsin, Ruby & S.	873 53	.....	.....	.....	.....	.....	.....	203,084 60
Wisconsin, Northwestern	10,233 84	287 81	(6)	.....	.....	.....	.....	12,880 77
Chl., Milw. Elec. R. R.	428,671 17	49,000 00	54,000 00	.....	.....	.....	.....	22,723 92
Mattoon Ry. Co.	25,576 89	683 24	3,040 00	.....	.....	.....	.....	543,536 27
Mpls., St. Paul & Ashland	2,283 42	105 32	1 83	.....	.....	.....	.....	29,272 63
Waupaca-Green Bay	10,545 13	50 00	1,758 80	.....	.....	.....	.....	3,292 49
Total	\$48,767,275 01	\$11,342,276 20	\$51,104,723 71	\$5,321,826 08	\$61,818,150 00	\$25,701,243 12	\$486,403,294 80	

1 Includes equipment, less credits.
 2 Sinking fund, \$80,000.00; hire of equipment, \$17,851.22.
 3 Includes additions, improvements, purchase of railroad.
 4 Includes interest on stock subscriptions.
 5 Hire of equipment.
 6 No operating charges as company was reimbursed for same by tenant companies.
 7 Includes equipment.
 8 Included in operating expense.

CAPITAL STOCK AND DIVI-
Capital Stock of and Dividends Declared by Railroads Operating in Wisconsin

Name of company.	Number of shares authorized.		Par value of shares	Total par value authorized.	
	Common.	Preferred.		Common.	Preferred.
Abbotsford & Northeastern....	1,200	.....	\$100	\$120,000 00	.....
Ahnapee & Western.....	5,000	.....	100	500,000 00	.....
Ashland, Odanah & Marengo..	1,000	.....	100	100,000 00	.....
Bayfield Transfer.....	30,000	.....	100	3,000,000 00	.....
Big Falls Ry. Co.....	10	.....	100	1,000 00	.....
Chicago, Milwaukee & St. P. ¹	.....	.....	100	.....	.....
Chicago & Northwestern ¹	² 505,330	.....	100	² 50,532,997 12	.....
Chl., St. P., Mpls. & O. ¹	(²)	(²)	100	(²)	(²)
Chicago, Burlington & Quincy ³	.....	.....	.....	.....	.....
Chicago, Lake Shore & E.....	.....	.....	.....	.....	.....
Chicago, Harv. & Geneva Lake	.....	.....	.....	.....	.....
Chicago & Lake Superior.....	.....	.....	.....	.....	.....
Chippewa Valley & Northern...	150	.....	1,000	150,000 00	.....
Drummond & Southwestern.....	100	.....	100	10,000 00	.....
Duluth, South Shore & Atl. ³..	.....	.....	.....	.....	.....
Elgin, Joliet & Eastern.....	.....	.....	.....	.....	.....
Dunbar & Wausaukee.....	.....	.....	.....	.....	.....
Fairchild & Northeastern.....	250	.....	100	25,000 00	.....
Great Northern.....	.....	.....	.....	.....	.....
Green Bay & Western.....	25,000	.....	100	2,500,000 00	.....
Hazelhurst & Southeastern.....	4,000	.....	25	100,000 00	.....
Hillsboro & Northeastern.....	500	.....	100	50,000 00	.....
Illinois Central.....	.....	.....	.....	.....	.....
Iola & Northern.....	17,000	.....	100	1,700,000 00	.....
J. R. Davis Lbr. Co., L. Ry...	.....	.....	.....	.....	.....
Kewaunee, Green Bay & W....	4,800	2,000	100	480,000 00	\$200,000 00
La Crosse & Southeastern.....	10,000	.....	100	1,000,000 00	.....
Lake Sup. Term. & Trans.....	12,000	.....	100	1,200,000 00	.....
Laona & Northern.....	500	.....	100	50,000 00	.....
Marathon County Ry. Co.....	400	.....	100	40,000 00	.....
Marinette, Tomahawk & W....	10,000	.....	100	1,000,000 00	.....
Mineral Point & Northern.....	5,500	.....	100	550,000 00	.....
Mpls., St. P. & S. S. Marie...	43,120	21,560	100	4,312,000 00	2,156,000 00
Northern Pacific.....	.....	.....	.....	.....	.....
Northwestern Coal Ry. Co.....	10,000	.....	100	1,000,000 00	.....
Oshkosh Transportation Co....	700	.....	100	70,000 00	.....
Roddis L. & V. Co., L. Ry...	.....	.....	.....	.....	.....
Robbins Ry. Co.....	300	.....	100	30,000 00	.....
Stanley, Merrill & Phillips...	1,000	.....	100	100,000 00	.....
Superior & Southeastern.....	500	.....	100	50,000 00	.....
Tomahawk & Eastern.....	250	.....	100	25,000 00	.....
Waupaca-Green Bay.....	1,500	.....	100	150,000 00	.....
Whitcomb & Morris.....	100	.....	100	10,000 00	.....
Winona Bridge Ry. Co.....	.....	.....	.....	.....	.....
Wisconsin Central.....	.....	.....	.....	.....	.....
Wisconsin & Michigan.....	4,655	.....	100	465,500 00	.....
Wisconsin & Northern.....	15,000	.....	100	1,500,000 00	.....
Wisconsin, Ruby & Southern...	.....	.....	.....	.....	.....
Wisconsin Northwestern.....	3,000	.....	100	300,000 00	.....
Lincoln & Oneida County.....	1,000	.....	10	10,000 00	.....
Mattoon Ry. Co.....	100	.....	100	10,000 00	.....
Milw., Bay View & Chicago...	1,000	100	100,000 00
Total

¹ Proportional.² Common and preferred.

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as Reported to the Railroad Commission for the Year Ending June 30, 1909.

Amount issued and outstanding.			Dividends declared during year.			
Common.	Preferred.	Total.	Common.		Preferred.	
			Rate per ct.	Amount.	Rate per ct.	Amount.
\$120,000 00		\$120,000 00				
439,500 00		439,500 00				
100,000 00		100,000 00				
16,754 00		16,754 00				
1,000 00		1,000 00				
28,425,500 08	\$28,417,585 56	56,853,085 64	7	\$1,421,739 80	7	\$854,996 26
25,759,885 30	5,659,431 53	31,419,316 83	7	1,761,806 44	8	452,674 60
19,802,708 35	15,792,249 65	115,694,958 00	7	1,594,911 77	7	1,360,893 01
- 58,000 00		58,000 00				
10,000 00		10,000 00				
500 00		500 00				
2,500,000 00		2,500,000 00	5	125,000 00		
100,000 00		100,000 00	7	7,000 00		
49,470 00		49,470 00	6	2,968 20		
71,400 00		71,400 00				
465,750 00	199,200 00	664,950 00				
105,400 00		105,400 00				
410,400 00		410,400 00				
50,000 00		50,000 00				
40,000 00		40,000 00				
161,500 00		161,500 00				
530,000 00		550,000 00				
2,587,200 00	1,293,600 00	3,880,800 00	6	155,232 00	7	90,552 00
1,000,000 00		1,000,000 00				
70,000 00		70,000 00	10.80	7,600 00		
30,000 00		30,000 00				
100,000 00		100,000 00				
50,000 00		50,000 00				
1,000 00		1,000 00				
60,920 00		60,920 00				
10,000 00		10,000 00				
465,500 00		465,500 00				
735,468 00		735,468 00				
300,000 00		300,000 00				
10,000 00		10,000 00				
4,000 00		4,000 00				
100,000 00		100,000 00	11.5	11,500 00		
\$74,771,855 73	\$41,362,066 74	\$116,133,922 47		\$4,037,760 21		\$1,759,115 80

^a Not apportioned.

CAPITAL STOCK AND DIVI-
Capital Stock of and Dividends Declared by Railroads Operating in Wisconsin

Name of company.	Number of shares authorized.		Par value of shares	Total par value authorized.	
	Common.	Preferred.		Common.	Preferred.
Abbotsford & Northeastern ..	\$1,200		\$100 00	\$120,000 00	
Ahnapee & Western	5,000		100 00	500,000 00	
Ashland, Odanah & Marengo.	1,000		100 00	100,000 00	
Bayfield Transfer	30,000		100 00	3,000,000 00	
Big Falls R'y Co.	10		100 00	1,000 00	
Chicago, Milwaukee & St. P. ... ⁽¹⁾ ..	⁽¹⁾ ..		100 00	⁽¹⁾ ..	⁽¹⁾ ..
Chicago & Northwestern	\$2,000,000		100 00	\$200,000,000 00	
Chi., St. P., Mpolis. & O....	300,000	\$200,000	100 00	30,000,000 00	\$20,000,000 00
Chi., Burlington & Quincy....	1,108,391		100 00	110,839,100 00	
Chi., Lake Shore & Eastern..	27,600		100 00	2,760,000 00	
Chi., Harvard & Geneva Lake	1,500		100 00	150,000 00	
Chicago & Lake Superior					
Chippewa Valley & Northern	150		1,000 00	150,000 00	
Drummond & Southwestern ..	100		100 00	10,000 00	
Dul., South Shore & Atlantic	120,000	100,000	100 00	12,000,000 00	10,000,000 00
Elgin, Joliet & Eastern	100,000		100 00	10,000,000 00	
Dunbar & Wausaukee					
Fairchild & Northeastern	250		100 00	25,000 00	
Great Northern	2,100,000		100 00	210,000,000 00	
Green Bay & Western	25,000		100 00	2,500,000 00	
Hazelhurst & Southeastern ..	4,000		25 00	100,000 00	
Hillshoro & Northeastern	500		100 00	50,000 00	
Illinois Central	1,235,520		100 00	123,552,000 00	
Iola & Northern	17,000		100 00	1,700,000 00	
J. R. Davis L. Co., L. R'y					
Kewaunee, G. B. & Western.	4,800	2,000	100 00	480,000 00	200,000 00
La Crosse & Southeastern	10,000		100 00	1,000,000 00	
Lake Sup. Term. & Transfer	12,000		100 00	1,200,000 00	
Laona & Northern	500		100 00	50,000 00	
Marathon County R'y Co.	400		100 00	40,000 00	
Marinette, Tom. & West.....	10,000		100 00	1,000,000 00	
Mineral Point & Northern	5,500		100 00	550,000 00	
Mpolis., St. P. & S. Ste. M.	280,000	140,000	100 00	28,000,000 00	14,000,000 00
Northern Pacific	2,500,000		100 00	250,000,000 00	
Northwestern Coal R'y Co. ..	10,000		100 00	1,000,000 00	
Oshkosh Transportation Co....	700		100 00	70,000 00	
Roddis L. & V. Co., L. R'y					
Robbins R'y Co.	300		100 00	30,000 00	
Stanley, Merrill & Phillips ..	1,000		100 00	100,000 00	
Superior & Southeastern	500		100 00	50,000 00	
Tomahawk & Eastern	250		100 00	25,000 00	
Waupaca-Green Bay	1,500		100 00	150,000 00	
Whitcomb & Morris	100		100 00	10,000 00	
Winona Bridge R'y Co.	4,000		100 00	400,000 00	
Wisconsin Central	175,000	125,000	100 00	17,500,000 00	12,500,000 00
Wisconsin & Michigan	9,510		100 00	951,000 00	
Wisconsin & Northern	15,000		100 00	1,500,000 00	
Wisconsin, Ruby & Southern.					
Wisconsin Northwestern	3,000		100 00	300,000 00	
Lincoln & Oneida Co.	1,000		10 00	10,000 00	
Mattoon R'y Co.	100		100 00	10,000 00	
Mil., Bay View & Chicago....	1,000		100 00	100,000 00	
Total.....					

¹ Not fixed.² Common and preferred.

DEBTS, WHOLE LINE, 1909.

as Reported to the Railroad Commission for the Year Ending June 30, 1909.

Amount issued and outstanding.			Dividends declared during year.			
Common.	Preferred.	Total.	Common.		Preferred.	
			Rate per ct.	Amount.	Rate per ct.	Amount.
\$120,000 00		\$120,000 00				
439,600 00		439,600 00				
100,000 00		100,000 00				
16,754 00		16,754 00				
1,000 00		1,000 00				
116,348,200 00	\$116,274,900 00	232,623,100 00	7	\$5,817,266 00	7	\$3,488,244 00
101,952,730 97	22,398,954 56	124,351,685 53	7	6,972,908 00	8	1,791,600 00
21,403,293 33	12,646,833 29	34,050,126 62	7	1,298,931 00	7	737,976 00
110,839,100 00		110,839,100 00	8	8,887,128 00		
2,760,000 00		2,760,000 00				
150,000 00		150,000 00				
58,000 00		58,000 00				
10,000 00		10,000 00				
12,000,000 00	10,000,000 00	22,000,000 00				
10,000,000 00		10,000,000 00	4	240,000 00		
500 00		500 00				
209,970,250 00		209,970,250 00	7	14,680,670 75		
2,500,000 00		2,500,000 00	5	125,000 00		
100,000 00		100,000 00	7	7,000 00		
49,470 00		49,470 00	6	2,968 20		
109,296,000 00		109,296,000 00	7	7,642,995 50		
71,400 00		71,400 00				
465,750 00	199,200 00	664,950 00				
105,400 00		105,400 00				
410,400 00		410,400 00				
50,000 00		50,000 00				
40,000 00		40,000 00				
161,500 00		161,500 00				
550,000 00		550,000 00				
16,800,000 00	8,400,000 00	25,200,000 00	6	1,008,000 00	7	558,000 00
*248,000,000 00		248,000,000 00	7	14,104,790 00		
1,000,000 00		1,000,000 00				
70,000 00		70,000 00	10.86	7,600 00		
30,000 00		30,000 00				
100,000 00		100,000 00				
50,000 00		50,000 00				
1,000 00		1,000 00				
60,920 00		60,920 00				
10,000 00		10,000 00				
400,000 00		400,000 00				
16,146,616 44	11,267,104 36	27,413,720 80			4	250,896 10
951,000 00		951,000 00				
735,468 00		735,468 00				
300,000 00		300,000 00				
10,000 00		10,000 00				
4,000 00		4,000 00				
100,000 00		100,000 00	11.5	11,500 00		
\$984,738,232 74	\$181,186,992 21	\$1,165,925,244 95		\$30,796,755 45		\$6,916,746 10

* Includes \$2,387,000.00, to be issued upon surrender of subscription receipts.

FUNDED DEBT OF THE CHICAGO & NORTH
Mortgage Bonds, Miscellaneous

CLASS OF BOND OR OBLIGATION.	TERM.		Total par value authorized.	Total par value outstanding.
	Date of Issue.	Date of maturity.		
Stanwood & Tipton Ry. First Mortgage...	Apr. 1, 1880	Oct. 1, 1929	\$120,000 00	\$105,000 00
Sheboygan & Western Ry. First Mortgage	May 1, 1880	Oct. 1, 1929	800,000 00	710,000 00
Menominee Railway First Mortgage.....	Apr. 1, 1880	Oct. 1, 1929	165,000 00	135,000 00
Chatfield Railroad First Mortgage.....	Apr. 1, 1880	Oct. 1, 1929	165,000 00	150,000 00
Chicago & Dakota Ry. First Mortgage....	July 30, 1879	Oct. 1, 1929	680,000 00	600,000 00
Rock River Railway First Mortgage.....	May 2, 1881	Oct. 1, 1929	90,000 00	75,000 00
Dakota Central Ry. First Mortgage (A)...	July 30, 1879	Oct. 1, 1929	1,320,000 00	1,020,000 00
Dakota Central Ry. First Mortgage (B)...	Apr. 1, 1880	Oct. 1, 1929	1,800,000 00	1,620,000 00
Dakota Central Ry. First Mortgage (C)...	May 2, 1881	Oct. 1, 1929	1,965,000 00	1,770,000 00
Dakota Central Ry. First Mortgage (D)...	Sep. 30, 1882	Oct. 1, 1929	90,000 00	75,000 00
Dakota Central Ry. First Mortgage (E)...	Oct. 1, 1885	Oct. 1, 1929	395,000 00	330,000 00
Toledo & North Western Ry. 1st Mort. (A)	Apr. 1, 1880	Oct. 1, 1929	1,005,000 00	735,000 00
Toledo & North Western Ry. 1st Mort. (B)	Aug. 1, 1880	Oct. 1, 1929	2,365,000 00	2,085,000 00
Toledo & North Western Ry. 1st Mort. (C)	May 2, 1881	Oct. 1, 1929	1,125,000 00	1,020,000 00
Toledo & North Western Ry. 1st Mort. (D)	Apr. 1, 1882	Oct. 1, 1929	930,000 00	840,000 00
Toledo & North Western Ry. 1st Mort. (E)	Sep. 30, 1882	Oct. 1, 1929	120,000 00	105,000 00
Iowa South Western Ry. First Mortgage.	May 2, 1881	Oct. 1, 1929	780,000 00	675,000 00
Menominee River R. R. First Mortgage...	July 1, 1881	Oct. 1, 1929	330,000 00	285,000 00
Menominee River R. R. First Mortgage...	July 1, 1882	Oct. 1, 1929	600,000 00	525,000 00
Galesville & Mississippi Riv. R. R. 1st Mtge	Dec. 1, 1882	Oct. 1, 1929	90,000 00	.....
Sycamore & Cortland Ry. First Mtge.....	Nov. 1, 1883	Oct. 1, 1929	75,000 00	.....
				\$146,879,000 00
COLLATERAL TRUST BONDS.				
C. & N. W. Ry. Sinking Fund of 1879, 6%..	Oct. 1, 1879	Oct. 1, 1929	15,000,000 00	\$5,488,000 00
C. & N. W. Ry. Sinking Fund of 1879, 5%..	Oct. 1, 1879	Oct. 1, 1929		6,426,000 00
C. & N. W. Ry. Extension of 1886.....	Apr. 13, 1886	Aug. 15, 1929	20,000,000 00	18,632,000 00
				\$30,546,000 00
PLAIN BONDS, DEBENTURES AND NOTES.				
M. L. S. & W. Ry. 20 yr. Convertible Debentures.....	Feb. 1, 1887	Feb. 1, 1907	2,000,000 00	\$145,000 00
C. & N. W. Ry. 25 yrs. Debentures of 1909.	July 1, 1884	Nov. 1, 1909	6,000,000 00	5,900,000 00
C. & N. W. Ry. 30 year Debentures.....	Feb. 28, 1891	Apr. 15, 1921	10,000,000 00	10,000,000 00
C. & N. W. Ry. Skg. Fund Debent. of 1883..	May 1, 1883	May 1, 1883	10,000,000 00	9,685,000 00
				\$25,740,000 00
INCOME BONDS.				
M. L. S. & W. Ry. Income Bonds.....	May 2, 1881	May 1, 1911	500,000 00	\$500,000 00
				\$500,000 00
MISCELLANEOUS OBLIGATIONS.				
None.				
Total				\$203,665,000 00

WESTERN RAILWAY COMPANY, 1909—Concluded.

Obligations and Income Bonds.

TOTAL PAR VALUE HELD BY RESPONDENT CORPORATION.		Total par value not held by respondent corporation.	INTEREST.			
In treasury.	In sinking or other funds.		Rate.	When payable.	Amount accrued during year.	Amount paid during year.
\$105,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
710,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
135,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
150,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
600,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
75,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
1,020,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
1,620,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
1,770,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
75,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
330,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
735,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
2,085,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
1,020,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
840,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
105,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
675,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
285,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
525,000 00	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
.....	.....	.....	6	Apr. 1.—Oct. 1	.....	.....
\$42,626,000 00	\$2,795,500 00	\$1,457,500 00			\$4,903,405 00	\$4,787,573 82
\$57,000 00	.....	\$5,431,000 00	6	Apr. 1.—Oct. 1	\$326,715 00	\$326,550 00
77,000 00	.....	6,349,000 00	5	Apr. 1.—Oct. 1	318,375 00	321,975 00
.....	\$1,143,000 00	17,489,000 00	4	Feb. 15.—Aug. 15	745,280 00	745,060 00
\$134,000 00	\$1,143,000 00	\$29,269,000 00			\$1,390,370 00	\$1,393,585 00
\$3,000 00	.....	\$142,000 00	5	Feb. 1.—Aug. 1	.....	.....
10,000 00	\$521,000 00	5,369,000 00	5	May 1.—Nov. 1	\$234,500 00	\$233,575 00
.....	181,000 00	9,819,000 00	5	Apr. 15.—Oct. 15	500,000 00	499,275 00
.....	.....	9,665,000 00	5	May 1.—Nov. 1	484,750 00	483,075 00
\$13,000 00	\$702,000 00	\$25,025,000 00			\$1,279,250 00	\$1,275,925 00
.....	.....	\$500,000 00	6	May 1.—Nov. 1	\$30,000 00	\$30,030 00
.....	.....	\$501,000 00			\$30,000 00	\$30,030 00
\$42,773,000 00	\$1,640,500 00	\$156,251,500 00			\$7,603,025 00	\$7,487,118 82

* These bonds in the column headed "In treasury," amounting to \$12,860,000.00, were taken up by the C. & N. W. Ry. Co., together with \$2,140,000.00 other bonds which have since been canceled, deposited with the Farmer's Loan and Trust Company, trustee, as security for an equal amount of this company's Sinking Fund Bonds of 1879 issued in lieu thereof, of which latter bonds \$11,914,000.00 are outstanding and included in the funded debt of the company, as shown above.

FUNDED DEBT OF CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO., JUNE 30, 1909.
Mortgage Bonds, Miscellaneous Obligations and Income Bonds.

DESCRIPTION OF BONDS.	Date of maturity.	INTEREST.				Amount of bonds.
		Rate.	Payable.	Accrued during the year.	Paid during the year.	
Southwestern Division	July 1, '00	6	Jan. and July	\$240,000 00	\$240,310 00	\$4,000,000 00
Hastings & Dakota Division Extension	Jan. 1, '10	7	Jan. and July	397,600 00	397,530 00	5,680,000 00
Hastings & Dakota Division Extension	Jan. 1, '10	5	Jan. and July	49,500 00	49,500 00	900,000 00
Chicago & Pacific Division	Jan. 1, '10	6	Jan. and July	180,000 00	180,000 00	3,000,000 00
Southern Minnesota Division	Jan. 1, '10	6	Jan. and July	445,920 00	444,750 00	7,433,000 00
Mineral Point Division	July 1, '10	5	Jan. and July	142,000 00	141,875 00	2,840,000 00
Terminal Mortgage	July 1, '14	5	Jan. and July	237,400 00	236,425 00	4,745,000 00
La Crosse & Davenport Division	July 1, '19	5	Jan. and July	125,000 00	124,775 00	2,500,000 00
Dubuque Division	July 1, '20	6	Jan. and July	302,940 00	303,450 00	5,040,000 00
Wisconsin Valley Division	July 1, '20	6	Jan. and July	115,680 00	115,770 00	1,928,000 00
Chicago & Pacific Western Division	Jan. 1, '21	5	Jan. and July	1,267,000 00	1,265,875 00	25,340,000 00
Wisconsin & Minnesota Division	July 1, '21	5	Jan. and July	237,750 00	236,985 00	4,755,000 00
Chicago & Lake Superior Division	July 1, '21	5	Jan. and July	68,000 00	68,100 00	1,360,000 00
Chicago & Missouri River Division	July 1, '26	5	Jan. and July	154,150 00	154,675 00	3,083,000 00
General Mortgage	May 1, '29	4	Jan. and July	2,023,300 00	954,180 00	50,580,000 00
General Mortgage	May 1, '30	3½	Jan. and July	313,250 00	314,133 75	8,950,000 00
Milwaukee & Northern R. R. Co., 1st Mortgage	June 1, '10	6	June and Dec	120,300 00	126,000 00	2,155,000 00
Milwaukee & Northern R. R. Co., Consolidated	June 1, '16	6	June and Dec	305,500 00	298,680 00	5,092,000 00
Dakota & Great Southern Ry. Co.	Jan. 1, '16	5	Jan. and July	142,800 00	143,585 00	2,836,000 00
Fargo & Southern Ry. Co.	Jan. 1, '24	6	Jan. and July	75,000 00	74,880 00	1,350,000 00
Wisconsin Valley R. R. Co.				192 50		5,500 00
Interest on bonds retired				38,365 00	84,867 50	
Less amount of interest on bonds in the treasury of the Company and in hands of Trustees—not payable—included above				\$4,990,737 50		
Total				1,185,020 00		
				\$5,355,717 50	\$5,806,679 25	\$149,538,500 00

FUNDED DEBT OF CHICAGO, BURLINGTON & QUINCY RAILROAD CO., JUNE 30, 1909.
Mortgage Bonds, Miscellaneous Obligations and Income Bonds.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount paid during year.
C., B. & Q., Ill. Div.	1899	1940	\$50,835,000 00	\$50,835,000 00	\$50,835,000 00		3½	J. & J.	\$1,770,295 00	\$1,778,753 50
C., B. & Q., Ill. Div.	1899	1940	34,165,000 00	34,165,000 00	34,165,000 00		4	J. & J.	1,366,603 00	1,376,550 00
C., B. & Q., Iowa Div.	1879	1919	8,000,000 00	8,000,000 00	2,277,000 00		5	A. & O.	114,223 00	405,553 98
C., B. & Q., Iowa Div.	1879	1919	12,502,000 00	12,502,000 00	6,410,000 00		4	A. & O.	282,393 98	970,884 44
C., B. & Q., Neb. Ext.	1887	1927	29,441,000 00	29,441,000 00	23,735,000 00		4	M. & N.	985,671 12	613,779 92
C., B. & Q., Gen. Mtge.	1908	1938	40,522,000 00	40,522,000 00	40,522,000 00		4	M. & S.	942,499 95	884,566 83
R. & M., N., Gen. Mtge.	1878	1918	13,751,000 00	13,751,000 00	13,624,000 00		6	J. & J.	882,250 83	64,674 00
Rep. Valley	1879	1919	2,643,000 00	2,643,000 00	934,000 00		6	M. & S.	60,360 00	492,201 17
H. & St. Joseph	1881	1911	8,000,000 00	8,000,000 00	6,936,000 00		6	M. & S.	471,891 17	6,195 00
Torkio Valley	1880	1920	430,000 00	430,000 00	40,000 00		7	J. & D.	5,944 17	6,090 00
Nodavny Valley	1890	1920	388,000 00	388,000 00	55,000 00		7	J. & D.	5,745 84	45,045 00
Lincoln & N. W.	1890	1910	600,000 00	600,000 00	333,000 00		7	J. & J.	42,000 00	210 00
Atch. & Neb.	1878	1908	1,125,000 00	1,125,000 00	.....		7	M. & S. ....	.....	323,699 85
C., B. & Q., Den. Ext.	1881	1922	7,968,000 00	7,968,000 00	7,468,000 00		4	F. & A.	316,241 85	175,537 97
C., B. & Q., sinking fund	1881	1921	4,300,000 00	4,301,000 00	3,693,000 00		4	M. & S.	168,404 64	134,900 99
B. & M., Neb., S. F.	1880	1910	3,517,400 00	3,347,000 00	3,340,000 00		4	M. & S.	82,360 92	450,117 62
C., B. & Q., plain	1883	1913	9,000,000 00	9,000,000 00	8,187,000 00		5	M. & N.	449,792 62	2 50
C., B. & Q., C. 1st series	1890	1903	7,689,000 00	7,689,000 00	.....		5	M. & S. ....	.....	.....
Grand total .....	.....	.....	\$229,656,000 00	\$229,656,000 00	\$203,373,000 00		.....	.....	\$7,875,507 16	\$7,658,381 77

FUNDED DEBT OF DULUTH SOUTH SHORE & ATLANTIC RY. CO., JUNE 30, 1909.

A.—Mortgage Bonds, Miscellaneous Obligations and Income Bonds.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount paid during year.
First Mortgage.....	Apr. 15, 1887	Jan. 1, 1887	\$4,000,000	\$4,000,000	\$3,118,000	(1)	5%	Jan. 1	\$190,800 00	\$191,000 00
First Consol.....	July 17, 1890	Aug. 1, 1890	20,000,000	15,107,000	15,107,000	\$12,552,000	4 "	Feb. 1	604,280 00	140,000 00
M. H. & O. R. R. 6% bonds of 1925	Apr. 1, 1885	Apr. 1, 1925	1,400,000	1,430,000	1,077,000	No record	6 "	Apr. 1	64,620 00	64,620 00
Income Certificates.....	Dec. 31, 1892	Dec. 31, 1912	3,000,000	3,000,000	3,000,000	Accepted at par by holders of an equal amount of unfunded debt.	4 "	Dec. 31	None.	None.
Grand total.....			\$28,400,000	\$23,507,000	\$23,000,000				\$850,700 00	\$335,420 00

¹ NOTE.—Total issue of stock and issue of First Mortgage Bond is delivered to D. S. S. & A. syndicate for 334 miles of completed road.

B.—Equipment Trust Obligations.

SERIES OF OTHER DESIGNATION.	Cash paid on delivery of equipment.	DEFERRED PAYMENTS.—PRINCIPAL.		DEFERRED PAYMENTS.—INTEREST.			
		Original amount.	Amount outstanding.	Original amount.	Amount outstanding.	Amount accrued during year.	Rate.
Car Trust Notes—5th Series.....	None.....	\$238,213 19	\$238,213 19	Included in principal.			
Car Trust Notes—7th Series.....	\$41,860 00	190,920 00	53,664 12	Included in principal.			
Car Trust Notes—8th Series.....	\$43,200 00	195,650 00	106,933 42	Included in principal.			
Equipment Trust Bonds—9th Series.....	\$23,400 00	207,000 00	199,000 00	\$24,907 50	\$21,802 50	\$3,105 00	4 1/2 %
Total.....	\$108,460 00	\$829,783 19	\$587,810 73	\$24,907 50	\$21,802 50	\$3,105 00	.....

FUNDED DEBT OF THE ILLINOIS CENTRAL RAILROAD CO., JUNE 30, 1909.
Mortgage Bonds, Miscellaneous Obligations and Income Bonds.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate per cent.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount paid during year.
1st Mtge. Sterling Ext.	1875	1951	\$2,500,000 00	\$2,500,000 00	\$2,500,000 00	\$2,500,000 00	4	April & Oct.	\$100,000 00	\$99,000 00
Sterling 3s 1st Mtge.	1886	1951	2,500,000 00	2,500,000 00	2,500,000 00	2,500,000 00	3	Mar. & Sept.	75,000 00	75,045 00
Gold 4s 1st Mtge.	1886	1951	1,500,000 00	1,500,000 00	1,500,000 00	1,500,000 00	4	Jan. & July	60,000 00	60,890 00
Gold 3½s 1st Mtge.	1886	1951	2,499,000 01	2,499,000 01	2,499,000 01	2,499,000 01	3½	Jan. & July	87,343 50	87,465 00
Gold 3¼s 1st Mtge. Ext.	1903	1951	3,000,000 00	3,000,000 00	3,000,000 00	3,000,000 00	3½	Apr. & Oct.	105,000 00	105,017 50
Gold 3¼s 1st Mtge. Ext.	1903	1950	1,000,000 00	1,000,000 00	1,000,000 00	1,000,000 00	3½	June & Dec.	35,000 00	35,000 00
7 per cent construction	past due	.....	1,000 00	1,000 00	1,000 00	1,000 00	.....	.....	.....	.....
1st Mtge. on K. & S. W.	.....	.....	\$13,000,000 00	\$13,000,000 00	\$13,000,000 00	\$13,000,000 00	.....	.....	\$402,465 00	\$402,886 00
1st Mtge. on Springfield Div.	1881	1921	1,000,000 00	998,000 00	998,000 00	998,000 00	5	Feb. & Aug.	48,400 00	48,400 00
1st Mtge. on D. & S. C.	1888	1951	2,000,000 00	2,000,000 00	2,000,000 00	2,000,000 00	3½	Jan. & July	70,000 00	70,000 00
1st Mtge. on St. Louis Div.	1895	1951	10,000,000 00	5,425,000 00	5,425,000 00	5,425,000 00	4	Feb. & Aug.	217,000 00	216,800 00
1st Mtge. on St. Louis Div.	1897	1951	5,000,000 00	4,998,275 00	4,998,275 00	4,998,275 00	3	Jan. & July	149,940 00	150,150 00
1st Mtge. on Louisville Div.	1897	1951	10,000,000 00	8,377,000 00	8,377,000 00	8,377,000 00	3½	Jan. & July	238,195 00	238,118 75
1st Mtge. on Omaha Div.	1897	1951	25,000,000 00	23,888,000 00	23,888,000 00	23,888,000 00	3½	Jan. & July	762,580 00	885,248 75
1st Mtge. on Litchfield Div.	1900	1951	5,000,000 00	5,000,000 00	5,000,000 00	5,000,000 00	3	Feb. & Aug.	150,000 00	149,865 00
Purchased lines, 1st Mtge.	1900	1951	4,000,000 00	3,285,000 00	3,285,000 00	3,285,000 00	3	Jan. & July	94,440 00	96,975 00
Refunding Mtge., 4s	1904	1951	20,000,000 00	14,662,000 00	14,662,000 00	14,662,000 00	3½	Jan. & July	420,000 00	512,949 50
	1908	1955	120,000,000 00	20,000,000 00	20,000,000 00	20,000,000 00	4	May & Nov.	448,383 33	398,340 00
Collateral Trust:	.....	.....	\$215,000,000 00	\$101,533,275 00	\$101,533,275 00	\$101,533,275 00	.....	.....	\$3,116,353 33	\$3,227,836 00
Gold 4s of 1863	1868	1952	15,000,000 00	15,000,000 00	15,000,000 00	15,000,000 00	4	April & Oct.	600,000 00	601,410 00
Gold 4s of 1863	1862	1953	25,000,000 00	25,000,000 00	25,000,000 00	25,000,000 00	4	May & Nov.	987,160 00	986,310 00
Sterling	1866	1950	9,000,000 00	5,261,000 00	5,266,000 00	5,266,000 00	3½	Jan. & July	184,310 00	184,817 50
Calro Bridge ²	1862	1850	3,000,000 00	3,000,000 00	3,000,000 00	3,000,000 00	4	June & Dec.	120,000 00	120,980 00
Miscellaneous Obligations:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
First lien equipment, 4s	1908	1923	30,000,000 00	30,000,000 00	30,000,000 00	30,000,000 00	4	Jan. & July	.....	1,200,000 00
Grand total	.....	.....	\$297,000,000 00	\$179,819,275 00	\$179,819,275 00	\$179,819,275 00	.....	.....	\$5,017,823 33	\$6,333,253 50

¹ Issued against \$5,396,000 C., St. L. & N. O. bonds of 1951. ² Issued against \$3,000,000 C., St. L. & N. O. bridge bonds of 1950.

FUNDED DEBT OF MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RY. CO.

A—Mortgage Bonds. Miscellaneous Obligations and Income Bonds.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate percent.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount paid during year.
Mpls. & Pac. Ry., 1st Mgtg Bonds.....	1880	1936	\$4,200,000 00	\$4,200,000 00	\$300,000 00	\$260,337 83	4	Jan. & July	\$12,100 00	\$12,200 00
Mpls., S. M. & Atlantic Ry.....	1886	1926	10,000,000 00	10,000,000 00	8,184,000 00	6,979,759 60	4 & 5	Jan. & July	327,860 00	330,140 00
Mpls., St. Paul & S. M. Ry. Consols	1888	1938	53,385,000 00	44,861,000 00	44,861,000 00	40,380,023 60	4	Jan. & July	1,779,780 00	1,733,049 00
Mpls., St. Paul & S. S. Marie Ry.....	1889	1949	5,000,000 00	3,500,000 00	3,500,000 00	3,334,264 78	4	Jan. & July	140,000 00	140,140 00
2nd Mgtg. Bonds.....			\$72,685,000 00	\$62,681,000 00	\$66,885,000 00	\$50,910,385 81			\$2,259,840 00	\$2,208,490 00

B—Equipment Trust Obligations.

SERIES OR OTHER DESIGNATION.	Cash paid on delivery of equipment.	DEFERRED PAYMENTS PRINCIPAL.		DEFERRED PAYMENTS.—INTEREST.			
		Original amount.	Amount outstanding.	Original amount.	Amount outstanding.	Amount accrued during year.	Rate.
Equipment notes.....	\$557,001 25	\$1,935,000 00	\$1,551,000 00	\$79,450 00	\$79,850 00	\$84,750 00	5%

FUNDED DEBT OF NORTHERN PACIFIC RY. CO., JUNE 30, 1909.
Mortgage Bonds, Miscellaneous Obligations and Income Bonds.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate per cent.	INTEREST.		
	Date of issue.	When due.						When payable	Amount accrued during year.	Amount paid during year.
St. P. & N. P. Ry., Gen'l Mgtg.	1883	1923			\$8,021,000 00		6	Feb., Aug....	\$481,260 00	1481,665 00
Nor. Pac. Ry.:	1887	1897	\$130,000,000 00		108,006,400 00		4	Jan., April, June, Oct....	4,108,450 00	4,111,325 00
Prior Lien.....	1887	2047	60,000,000 00		60,000,000 00		3	Feb., May, Aug., Nov., June, Dec....	1,641,712 50	1,664,528 75
General Lien.....	1900	1903	20,070,000 00		8,080,000 00		4		308,760 00	308,880 00
St. Paul Div.										
St. P. & Duluth R. R.:										
First Mgtg.	1881	1931	1,000,000 00		1,070,000 00		5	Feb., Aug....	50,000 00	50,075 00
Second Mgtg.	1887	1917	2,000,000 00		2,000,000 00		5	Apr., Oct....	100,000 00	100,000 00
1st Consol Mgtg.	1898	1908	5,000,000 00		1,000,000 00		4	June, Dec....	40,000 00	30,860 00
T. F. & L. Sud. R. R.										
Mgtg.	1884	1914	210,000 00		210,000 00		6	Jan., July....	12,600 00	12,600 00
Dul. Short Line Mgtg.	1896	1916	500,000 00		500,000 00		5	May, Sept....	25,000 00	25,000 00
Washington & Columbia Rv. Ry., 1st Mgtg.	1886	1936	2,622,000 00		2,620,000 00		4	Jan., July....	5,720 00	55,320 00
Collateral Trust Bonds:										
Nor. Pac.-Gt. Northern Joint C. B. & Q.	1901	1921	222,400,000 00	\$215,227,000 00						
Collateral:										
Nor. Pac. Ry. Co., proportion					107,613,500 00		4	Jan., July....	4,172,701 07	14,172,701 07
Grand total.....					\$298,061,000 00				\$10,947,703 57	\$11,021,279 82

¹ Regular interest quarterly.

FUNDED DEBT OF THE WISCONSIN & MICHIGAN RAILWAY CO., JUNE 30, 1908.
Mortgage Bonds, Miscellaneous Obligations and Income Bonds.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount paid during year.
First Mortgage.....	Jan. 1, 1905	Jan. 1, 1945	\$851,000 00	\$851,000 00	\$851,000 00	.....	5%	Jan. 1-July 1	\$47,550 00	None
General Mortgage.....	Feb. 1, 1905	July 1, 1945	3,000,000 00	1,450,000 00	1,450,000 00	\$1,450,000 00	4%	Feb. 1-Aug. 1	58,000 00	None
Grand total.....	.....	.....	\$3,851,000 00	\$2,401,000 00	\$2,401,000 00	\$1,450,000 00	.....	.....	\$105,550 00	None

FUNDED DEBT OF THE GREEN BAY & WESTERN RAILROAD CO., JUNE 30, 1908.
Mortgage Bonds, Miscellaneous Obligations and Income Bonds.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount paid during year.
Income Debentures—A's.....	July 1908	(1).....	\$800,000 00	\$800,000 00	\$800,000 00	.....	(2).....	February	\$30,000 00	\$30,000 00
Income Debentures—B's.....	July 1898	(1).....	7,000,000 00	7,000,000 00	7,000,000 00	.....	(3).....	February	28,250 00	28,250 00
Grand total.....	.....	.....	\$7,800,000 00	\$7,800,000 00	\$7,800,000 00	.....	.....	.....	\$58,250 00	\$58,250 00

¹ Payable only in the event of sale or reorganization of the R. R. Co. ² Determined by net earnings.

FUNDED DEBT OF THE WISCONSIN CENTRAL RAILWAY CO., JUNE 30, 1900.

A. Mortgage Bonds, Miscellaneous Obligations and Income Bonds.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate per ct.	When payable.	Amount accrued during year.	Amount paid during year.
W. C. Ry. Co.: 1st Gen. Mort. Bonds.....	July 13 1899	July 1 1949	\$27,000,000 00	.....	\$24,539,000 00	.....	4	Jan. & July..	\$231,124 55	\$266,390 00
C., W. & M. R. R.: 1st Mort. Bonds.....	Sept. 1 1885	1 Mch. 1916	1,835,000 00	.....	776,000 00	.....	6	Mar. & Sept..	46,560 00	46,560 00
M. & L. W. R. R.: 1st Mort. Bonds.....	May 1 1901	May 1 1931	1,639,000 00	.....	604,000 00	.....	6	Jan. & July..	36,165 00	36,316 92
M. & S. E. Div.: P. M. Mort. Bonds.....	May 1 1901	May 1 1951	450,000 00	.....	411,000 00	.....	4	May & Nov..	16,440 00	16,440 00
Sup. & Duluth Div.: 1st Mort. Bonds.....	May 1 1906	May 1 1936	8,500,000 00	.....	7,500,000 00	.....	4	May & Nov..	285,333 33	290,000 00
W. C. Ry. Co.: 1st Series Bonds.....	Jan. 1 1879	Jan. 1 1909	.....	.....	.....	.....	5	Jan., 1909.....	2687 50	21,737 50
Minneapolis Terminal: P. M. Mort. Bonds.....	Jan. 1 1900	Jan. 1 1950	500,000 00	.....	500,000 00	.....	3½	Jan. & July..	17,500 00	17,500 00
Grand total .....	.....	.....	\$37,924,000 00	.....	\$34,389,000 00	.....	.....	.....	\$1,883,310 38	\$1,374,914 42

B. Equipment Trust Obligations.

SERIES OR OTHER DESIGNATION.	Cash paid on delivery of equipment.	DEFERRED PAYMENTS.—PRINCIPAL.		DEFERRED PAYMENTS.—INTEREST.			
		Original outstanding.	Amount outstanding.	Original amount.	Amount outstanding.	Amount accrued during year.	Amount paid during year.
W. C., 5% Gold Equip. Trust Bonds...	\$138,456 84	\$400,000 00	\$235,000 00	\$165,000 00	\$17,250 00	\$11,750 00	\$13,250 00
Pullman Co.....	11,614 75	106,000 00	21,900 00	14,415 00	672 00	1,750 00	1,800 00
Haskell & Barker Car Co.....	97,725 00	293,175 00	136,815 00	52,771 50	12,313 35	7,064 84	7,475 96
Haskell & Barker Car Co.....	34,807 50	104,422 50	69,315 00	18,798 06	8,314 86	820 59	3,602 58
Haskell & Barker Car Co.....	62,400 00	561,600 00	524,160 00	89,856 00	78,624 00	11,697 92	11,288 00
Haskell & Barker Car Co.....	86,885 00	781,465 00	781,465 00	125,098 00	125,098 00	18,371 05	.....
Dickinson Trust	16,466 00	180,000 00	86,000 00	19,800 00	13,188 38	6,188 67	6,616 67
Total	\$448,317 09	\$2,598,622 50	\$1,854,615 00	\$485,666 56	\$255,685 54	\$32,625 07	\$44,067 21

¹ In the hands of the public outstanding at the date of the issue of Wis. Cent. Ry. Co. 1st Gen. Mfge. Bonds, July 13, 1899, and for the purchase, exchange or retirement thereof there were reserved \$1,627,400.00 of said First General Mortgage Bonds.

² Covers six months' interest accrued and interest paid on \$42,000.00 Wis. Central R. R. First Series Bonds, maturing January 1, 1909, of which \$14,500.00 were in the treasury, and \$27,500.00 in the hands of the public.

³ Secured by first mortgage on sundry real estate in Minneapolis, together with tracks, roundhouse, freight house and other structures constituting the company's terminal facilities in Minneapolis, but said mortgage is not a lien on the main line or its franchises.

FUNDED DEBT AND
A Recapitulation of the Funded Debt and Interest Accrued and Paid of Roads

Name of Company.	Mortgage bonds.		Miscellaneous obligations.	
	Amount issued.	Amount outstanding.	Amount issued.	Amount outstanding.
Abbotsford & Northeastern	\$112,000 00	\$112,000 00		
Ahnapee & Western	425,000 00	425,000 00		
Ashland, Odanah & Mar.				
Bayfield Transfer	1,500,000 00	1,500,000 00		
Big Falls R'y Co.				
C., M. & St. P. ¹ ⁽²⁾	85,094,251 40		
Chicago & Northwestern ¹	87,111,180 42	85,684,757 78	\$14,321,501 38	\$13,718,192 73
C., St. P., M. & O. ¹	418,751,086 43	412,976,973 00		
Chi., Burl. & Quincy				
Chi., L. S. & Eastern				
Chi., Harv. & G. Lake				
Chicago & Lake Superior				
Chp. Valley & Northern	200,000 00	100,000 00	41,618 14	41,618 14
Drummond & Southwestern	50,000 00	50,000 00		
Duluth, S. S. & Atlantic ³				
Elgin, Joliet & Eastern				
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern				
Green Bay & Western				
Hazelhurst & Southeastern				
Hillsboro & Northeastern				
Illinois Central	1,725,139 00	1,725,139 00		
Iola & Northern			30,000 00	30,000 00
J. R. Davis L. Co., L. R'y.				
Kewaunee, G. B. & West.	408,000 00	408,000 00		
La Crosse and Southeastern	750,000 00	750,000 00		
Lake Sup. Ter. & Transfer ³				
Laona & Northern				
Marathon County R'y Co.				
Marinette, Tom. & Western				
Mineral Point & Northern	450,000 00	450,000 00		
Minn., St. P. & S. Ste. M.	12,782,214 00	11,819,616 00	297,990 00	238,854 00
Northern Pacific				
Northwestern Coal R'y Co.	1,000,000 00	794,000 00		
Oshkosh Transportation Co.				
Roddiss L. & V. Co., L. R'y				
Robbins R'y Co.				
Stanley, Merrill & Phillips	500,000 00	500,000 00		
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca-Green Bay	60,000 00	60,000 00		
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central ³				
Wisconsin & Michigan	1,266,045 00	1,266,045 00		
Wisconsin & Northern	918,666 67	918,666 67	746,084 64	746,084 64
Wis., Ruby & Southern				
Wisconsin Northwestern				
Lincoln & Oneida Co.				
Mattoon R'y Co.				
Mill., Bay View & Chicago.				
Total		\$94,584,447 85		\$14,774,749 51

¹ Proportional.² Not given.³ In hands of public.

FUNDED DEBT AND
A Recapitulation of the Funded Debt and Interest Accrued and Paid of Roads

Name of Company.	Mortgage bonds.		Miscellaneous obligations.	
	Amount issued.	Amount outstanding.	Amount issued.	Amount outstanding.
Abbotsford & Northeastern	\$112,000 00	\$112,000 00		
Ahnapee & Western	425,000 00	425,000 00		
Ashland, Odanah & Mar.				
Bayfield Transfer	1,500,000 00	1,500,000 00		
Big Falls R'y Co.				
C., M. & St. P. ¹	(²)	25,094,251 40		
Chicago & Northwestern ¹	\$7,111,180 42	\$25,634,757 78	\$14,221,501 38	\$13,718,192 73
C., St. P., M. & O. ¹	\$13,751,086 43	\$12,976,973 00		
Chi., Burl. & Quincy				
Chi., L. S. & Eastern				
Chi., Harv. & G. Lake				
Chicago & Lake Superior				
Chp. Valley & Northern	200,000 00	100,000 00	41,618 14	41,618 14
Drummond & Southwestern	50,000 00	50,000 00		
Duluth, S. S. & Atlantic ²				
Elgin, Joliet & Eastern				
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern				
Green Bay & Western				
Hazelhurst & Southeastern				
Hillsboro & Northeastern				
Illinois Central	1,725,139 00	1,725,139 00		
Iola & Northern			30,000 00	30,000 00
J. R. Davis L. Co., L. R'y.				
Kewaunee, G. B. & West.	408,000 00	408,000 00		
La Crosse and Southeastern	750,000 00	750,000 00		
Lake Sup. Ter. & Transfer ²				
Laona & Northern				
Marathon County R'y Co.				
Marquette, Tom. & Western				
Mineral Point & Northern	450,000 00	450,000 00		
Minn., St. P. & S. Ste. M.	12,732,214 00	11,819,616 00	297,990 00	238,854 00
Northern Pacific				
Northwestern Coal R'y Co.	1,000,000 00	794,000 00		
Oshkosh Transportation Co.				
Roddis L. & V. Co., L. R'y				
Robbins R'y Co.				
Stanley, Merrill & Phillips	500,000 00	500,000 00		
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca-Green Bay	60,000 00	60,000 00		
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central ²				
Wisconsin & Michigan	1,266,045 00	1,266,045 00		
Wisconsin & Northern	918,666 67	918,666 67	746,084 64	746,084 64
Wis., Ruby & Southern				
Wisconsin Northwestern				
Lincoln & Oneida Co.				
Mattoon R'y Co.				
Mill., Bay View & Chicago				
Total		\$24,584,447 85		\$14,774,749 51

¹ Proportional.² Not given.³ In hands of public.

FUNDED DEBT AND
A Recapitulation of the Funded Debt and Interest Accrued and Paid of Roads

Name of Company.	Mortgage bonds.		Miscellaneous obligations.	
	Amount issued.	Amount outstanding.	Amount issued.	Amount outstanding.
Abbotsford & N. E.....	\$112,000 00	\$112,000 00	.....	.....
Ahnapee & Western.....	425,000 00	425,000 00	.....	.....
Ashland, Odanah & M..	.....	.....	.....	.....
Bayfield Transfer	1,500,000 00	1,500,000 00	.....	.....
Big Falls R'y Co.....	.....	.....	.....	.....
C., M. & St. P.....	.....	143,568,500 00	.....	.....
Chicago & Northwestern	146,879,000 00	1101,457,500 00	\$56,286,000 00	\$34,294,000 00
C., St. P., M. & O.....	\$30,024,097 13	\$28,334,000 00	.....	.....
Chl., Bur. & Quincy....	196,277,000 00	179,915,000 00	\$3,378,000 00	23,458,000 00
Chl., L. S. & Eastern....	.....	.....	\$2,819,000 00	\$1,905,000 00
Chl., Harv. & G. Lake.	125,000 00	125,000 00	.....	.....
Chicago & L. Superior..	200,000 00	.....	.....	.....
Chippewa Valley & N....	200,000 00	100,000 00	41,618 14	41,618 14
Drummond & S. W.....	50,000 00	50,000 00	.....	.....
Duluth, S. S. & Atl.....	20,507,000 00	20,000,000 00	829,783 19	587,810 73
Elgin, Joliet & Eastern..	.....	10,000,000 00	.....	.....
Dunbar & Wausaukee....	.....	.....	.....	.....
Fairchild & Northeast..	.....	.....	.....	.....
Great Northern	125,897,909 09	99,518,939 39	107,613,500 00	107,613,500 00
Green Bay & Western....	.....	.....	.....	.....
Hazelhurst & S. Eastern	.....	.....	.....	.....
Hillsboro & N. Eastern..	.....	.....	.....	.....
Illinois Central	101,553,275 00	101,553,275 00	30,000,000 00	30,000,000 00
Iola & Northern.....	.....	.....	80,000 00	80,000 00
J. R. D. L. Co., L. R'y	.....	.....	.....	.....
Kewaunee, G. B. & W..	408,000 00	408,000 00	.....	.....
La Crosse & S. E.....	750,000 00	750,000 00	.....	.....
Lake Sup. T. & T. ¹....	.....	.....	.....	.....
Laona & Northern.....	.....	.....	.....	.....
Marathon Co. R'y Co....	.....	.....	.....	.....
Marquette, Tom. & W..	.....	.....	.....	.....
Mineral Pt. & Northern	450,000 00	450,000 00	.....	.....
M., St. P. & S. Ste. M..	62,681,000 00	56,885,000 00	1,865,000 00	1,551,000 00
Northern Pacific .....	.....	191,437,500 00	.....	.....
N. W. Coal R'y Co.....	1,000,000 00	794,000 00	.....	.....
Oshkosh Trans. Co.....	.....	.....	.....	.....
R. L. & V. Co., L. R'y.	.....	.....	.....	.....
Robbins R'y Co.....	.....	.....	.....	.....
Stanley, Merrill & Phil.	500,000 00	500,000 00	.....	.....
Superior & Southeastern	.....	.....	.....	.....
Tomahawk & W.....	.....	.....	.....	.....
Waupaca-Green Bay ...	60,000 00	60,000 00	.....	.....
Whitcomb & Morris....	.....	.....	.....	.....
Winona Bridge R'y Co..	384,000 00	384,000 00	.....	.....
Wisconsin Central .....	.....	33,875,000 00	.....	500,000 00
Wisconsin & Michigan..	2,401,000 00	2,401,000 00	.....	.....
Wisconsin & Northern..	918,666 67	918,666 67	746,084 64	746,084 64
Wis., Ruby & Southern	.....	.....	.....	.....
Wisconsin Northwestern	.....	.....	.....	.....
Lincoln & Oneida Co....	.....	.....	.....	.....
Mattoon R'y Co. ....	.....	.....	.....	.....
Mill., Bay V. & Chicago.	.....	.....	.....	.....
Total		\$674,547,381 06		\$220,727,018 51

¹ In hands of the public.² At par value.³ Equipment trust obligations.

INTEREST, WHOLE LINE, 1909.

Reporting to the Railroad Commission for the Year Ending June 30, 1900.[illegible]

⁴ Collateral trust bonds.

* Bond issue retired April 1, 1909.

RECAPITULATION.
Showing Capital Stock, Bonds and Other

Name of Company.	Capital stock.	Bonds.	Equipment trust obligations.	Current liabilities.
Abbotsford & Southeastern	\$120,000 00	\$112,000 00		
Ahnapee & Western.....	439,500 00	425,000 00		
Ashland, Odanah & Mar..	100,000 00			
Bayfield Transfer	1,675,400 00	1,500,000 00		
Big Falls R'y Co.....				
C., M. & St. P. ¹	56,853,085 64	35,094,251 40		
Chicago & Northwestern ² .	31,419,316 83	51,459,014 29		\$2,473,575 52
C., St. P., M. & O. ²	15,594,958 00	13,751,036 43		
Chi., Burl. & Quincy.....				
Chicago, L. S. & Eastern ³				
Chi., Harv. & G. Lake...				
Chicago & Lake Superior.				
Chippewa Val. & North..	58,000 00	100,000 00		40,436 38
Drummond & Southwest..	10,000 00	50,000 00		
Duluth, S. S. & Atlantic ³				
Elgin, Joliet & Eastern....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.	500 00			
Great Northern ³				
Green Bay & Western.....	2,500,000 00	7,600,000 00		
Hazelhurst & Southeast..				
Hillsboro & Northeastern.				
Illinois Central		1,725,139 00		
Iola & Northern.....	71,400 00	430,000 00		
J. R. D. L. Co., L. R'y...				
Kewaunee, G. B. & W....	664,950 00	408,000 00		
La Crosse & S. Eastern...	105,400 00	750,000 00		27,051 90
Lake Sup. Ter. and T....	410,400 00			37,117 36
Lacونا & Northern	50,000 00			
Marathon Co. R'y Co.....	40,000 00			
Marquette, Tom. & West.	161,500 00			
Min. Point & Northern....	550,000 00	450,000 00		
Minn. St. P. & S. S. M....	3,890,800 00	11,819,616 00	\$238,854 00	771,727 53
Northern Pacific ³				
N. W. Coal R'y Co.....	1,000,000 00	794,000 00		59,779 02
Oshkosh Trans. Co.....	70,000 00			
R. L. & V. Co., L. R'y...				
Robbins R'y Co.....	80,000 00			
Stanley, Merrill & P.....	100,000 00	500,000 00		46,096 79
Superior & Southeastern..				
Tomahawk & Eastern.....				
Waupaca-Green Bay	60,920 00	60,000 00		
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central ³				
Wisconsin & Michigan....	465,550 00	1,266,045 00		
Wisconsin & Northern....	735,468 00	725,339 63	20,745 01	40,022 06
Wis., Ruby & Southern....				
Wisconsin Northwestern..	300,000 00			27,063 02
Lincoln & Oneda Co.....				
Mattoon R'y Co.....	4,000 00			
Mill., Bay View & Chicago				
Total	\$117,471,148 47	\$128,619,441 75	\$239,599 01	\$3,522,871 58

¹ Road mileage basis.² Proportion of par value outstanding.³ Not given.

WISCONSIN.

Obligations, Current Liabilities, etc., June 30, 1909.

Total amount outstanding.	Apportionment.		Total amount per mile of road.	
	To railroads.	To other properties.	Miles.	Total amount.
\$232,000 00	\$232,000 00	.....	15.16	\$15,304 00
864,500 00	864,500 00	.....	34.00	25,426 00
100,000 00	100,000 00	.....	27.50	3,636 36
3,175,400 00	3,175,400 00	.....	3.86	822,642 00
.....
91,947,337 04	91,947,337 04	.....	1,774.12	51,606 74
85,351,906 64	85,351,903 64	.....	1,898.79	44,951 00
29,345,994 43	29,345,994 43	.....	765.94	38,313 69
.....
.....
198,436 38	198,436 38	.....	18.79	10,500 81
60,000 00	60,000 00	.....	8.18	6,112 45
.....
.....
500 00	500 00	.....	38.00	131 60
10,100,000 00	10,100,000 00	.....	225.00	44,880 00
.....
1,725,139 00	1,725,139 00	.....	91.31	18,836 21
101,400 00	101,400 00	.....	4.70	21,574 00
.....
1,072,950 00	1,072,950 00	.....	36.70	29,235 00
882,451 90	882,451 90	.....	40.81	21,623 87
447,517 36	447,517 36	.....	20.86	21,453 37
50,000 00	50,000 00	.....	18.00	2,777 77
40,000 00	40,000 00	.....	21.50	1,860.47
.....
161,501 00	161,500 00	.....	43.77	3,690 00
1,000,000 00	1,000,000 00	.....	26.40	37,879 00
16,710,997 53	16,710,997 53	.....	353.01	47,339 94
.....
1,853,779 02	1,279,779 02	\$674,000 00	8.00	159,972 38
.....
70,000 00	70,000 00	.....	4.47	15,660 00
.....
30,000 00	30,000 00	.....	28.00	1,071 43
646,068 79	646,068 79	.....	48.79	13,242 00
.....
.....
120,920 00	120,920 00	.....	9.85	12,274 14
.....
.....
1,731,595 00	1,731,595 00	.....	69.27	24,997 76
1,521,574 70	1,521,574 70	.....	54.12	28,114 81
.....
327,063 02	327,063 02	.....	23.80	13,742 14
.....
.....
4,000 00	4,000 00	.....	29.36	186 94
.....
\$249,873,060 81	\$249,299,060 81	\$674,000 00	5,742.06	\$43,516 27

* Construction certificates.

* One year notes; miscellaneous notes and mortgages.

RECAPITULATION,
Showing Capital Stock, Bonds, and Other

Name of company.	Capital stock.	Bonds.	Equipment trust obligations	Miscellaneous obligations and current liabilities.
Abbotsford & Northeastern	\$120,000 00	\$112,000 00		
Ahnapee & Western	439,500 00	425,000 00		
Ashland, Odanah & Mar.	100,000 00			
Bayfield Transfer	1,675,400 00	1,500,000 00		
Big Falls R'y Co.				
C., M. & St. P.	232,623,100 00	143,563,500 00		
Chicago & Northwestern	124,351,685 53	203,665,000 00		\$9,789,941 88
C. St. P., M. & O.	34,050,126 62	130,024,097 13		
Chi., Burl. & Quincy	110,839,100 00	203,373,000 00		
Chi., Lake Shore & East.	2,760,000 00		\$1,905,000 00	
Chi., Harv. & G. Lake	150,000 00	125,000 00		90,694 06
Chicago & Lake Superior				
Chp. Valley & Northern	58,000 00	100,000 00		40,436 38
Drummond & S. W.	10,000 00	50,000 00		
Duluth, S. S. & Atlantic	22,000,000 00	23,000,000 00	587,810 73	5,279,535 50
Elgin, Joliet & Eastern	10,000,000 00	10,000,000 00		
Dunbar & Wausaukee				
Fairchild & Northeastern	500 00			
Great Northern	209,943,000 00	207,132,439 39		
Green Bay & Western	2,500,000 00	7,600,000 00		
Hazelhurst & S. Eastern				
Hillsboro & Northeastern				
Illinois Central	109,296,000 00	131,553,275 00		
Iola & Northern	71,400 00	430,000 00		
J. R. D. L. Co., L. R'y.				
Keweenaw, G. B. & W.	664,950 00	408,000 00		
La Crosse & S. Eastern	105,400 00	750,000 00		27,051 90
Lake Sup. T. & T.	410,400 00			37,117 36
Laona & Northern	50,000 00			
Marathon Co. R'y Co.	40,000 00			
Marinette, Tom. & West.	161,500 00			
Min. Point & Northern	550,000 00	450,000 00		
M., St. P. & S. Ste. M.	25,200,000 00	56,885,000 00	1,551,000 00	5,011,213 21
Northern Pacific	245,613,000 00	101,437,500 00	107613,500 00	
N. W. Coal R'y Co.	1,000,000 00	794,000 00		59,779 02
Oshkosh Trans. Co.	70,000 00			
R. L. & V. C., L. R'y.				
Robbins R'y Co.	30,000 00			
Stanley, Merrill & P.	100,000 00	500,000 00		46,698 79
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca-Green Bay	60,920 00	60,000 00		
Whitcomb & Morris				
Winona Bridge R'y Co.	400,000 00	384,000 00		
Wisconsin Central	30,000,000 00	33,880,000 00	1,854,615 00	1,044,346 27
Wisconsin & Michigan	951,000 00	2,401,000 00		
Wisconsin & Northern	735,468 00	725,339 63	20,745 01	40,022 06
Wis., Ruby & Southern				
Wisconsin Northwestern	300,000 00			27,033 08
Lincoln & Oneida Co.				
Mattoon R'y Co.	4,000 00			
Mill., Bay View & Chicago				
Total	\$1167,434,450 15	\$1250,958,151 15	\$113,532,670 74	\$21,483,319 45

¹ Funded debt.

² Exclusive of collateral trust bonds.

³ Average.

⁴ Construction certificates.

WHOLE LINE.

Obligations, Current Liabilities, etc., June 30, 1909.

Total amount outstanding.	Apportionment.		Total amount per mile of road.	
	To railroads.	To other properties.	Miles.	Total amount.
\$232,000 00	\$232,000 00	.....	15.16	\$15,304 00
864,500 00	864,500 00	.....	34.00	23,426 00
100,000 00	100,000 00	.....	27.50	3,636 36
8,175,400 00	8,175,400 00	.....	3.86	822,642 00
.....
376,216,600 00	376,216,600 00	.....	7,281.32	51,668 74
337,806,627 41	337,806,627 41	.....	7,515.05	44,951 00
64,074,223 75	64,074,223 75	.....	1,666.69	38,444 00
314,212,100 00	314,212,100 00	.....	8,806.26	35,080 00
4,665,000 00	4,665,000 00	.....	206.71	22,567 85
.....
365,694 06	365,694 06	.....	12.50	29,755 32
.....
198,436 38	198,436 38	.....	18.79	10,500 81
60,000 00	60,000 00	.....	8.18	6,112 45
50,867,366 23	50,867,366 23	.....	596.72	86,697 86
.....
20,000,000 00	20,000,000 00	.....	231.55	86,374 44
.....
500 00	500 00	.....	38.00	131 60
417,075,439 39	202,961,439 39	\$114,113,500 00	6,873.37	44,078 00
10,100,000 00	10,100,000 00	.....	225.00	44,880 00
.....
240,849,275 00	240,849,275 00	.....	\$2,676.46	89,988 00
101,400 00	101,400 00	.....	4.70	21,574 00
.....
1,072,950 00	1,072,950 00	.....	36.70	29,235 00
882,451 90	882,451 90	.....	40.81	21,629 87
447,517 36	447,517 36	.....	20.83	21,433 37
50,000 00	50,000 00	.....	18.00	2,777 77
40,000 00	40,000 00	.....	21.50	1,800 47
.....
161,500 00	161,500 00	.....	43.77	3,690 00
1,000,000 00	1,000,000 00	.....	26.40	37,879 00
88,647,213 21	88,647,213 21	.....	2,269.95	38,728 33
544,664,000 00	544,664,000 00	.....	6,218.84	470,278 00
1,853,779 02	1,279,779 02	574,000 00	8.00	159,972 33
.....
70,000 00	70,000 00	.....	4.47	15,660 00
.....
30,000 00	30,000 00	.....	28.00	1,071 43
646,093 79	646,093 79	.....	48.77	13,242 00
.....
.....
120,920 00	120,920 00	.....	9.85	12,271 14
.....
784,000 00	784,000 00	.....	1.03	761,165 00
66,778,961 27	66,778,961 27	.....	970.00	68,844 44
.....
3,352,000 00	3,352,000 00	.....	125.46	19,138 00
1,521,574 70	1,521,574 70	.....	54.12	58,114 81
.....
327,063 02	327,063 02	.....	23.80	13,742 14
.....
.....
4,000 00	4,000 00	.....	29.36	136 24
.....
\$2,558,418,591 49	\$2,488,731,091 49	\$114,687,500.00	46,250.51	\$52,728 74

* Collateral trust obligations.

* Collateral trust obligations not included. Not a lien on mileage of N. P. Ry. Co.

* One year notes, miscellaneous notes and mortgages.

CURRENT ASSETS AND
Cash and Current Assets Available

Name of Company.	Cash.	Bills receivable.	Due from agents.	Net traffic balance due from other companies.
Abbotsford & Northeastern	\$8,311 70			\$0 05
Ahnapee & Western	58,505 00		\$1,545 40	239 85
Ashland, Odanah & Mar.				3,579 35
Bayfield Transfer	948 29			
Big Falls R'y Co.				
C., M. & St. P.	1,869,470 06		1,901,996 74	1,161,328 17
Chicago & Northwestern	18,889,358 01	\$100,185 35	2,816,881 47	238,116 84
C., St. P., M. & O.	827,996 09	1,600 00	372,766 29	340,840 28
Chl., Burl. & Quincy	15,064,572 55	918,277 69		1,506,815 82
Chl., L. S. & Eastern	228,390 43		29,205 37	87,013 53
Chl., Harv. & G. Lake				
Chicago & Lake Superior	250 00	39 21		
Chp. Valley & Northern	39 92			37 80
Drummond & S. Western				
Duluth, S. S. & Atlantic	76,467 19		64,411 15	328,997 25
Elgin, Joliet & Eastern	1,209,848 05	2,024 84	138,204 50	237,008 72
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern	9,144,105 12	2,864,328 40	2,185,968 68	421,571 23
Green Bay & Western	157,501 35	29,693 52	11,948 82	17,028 46
Hazelhurst & Southeastern	3,354 89			438 74
Hillsboro & Northeastern				
Illinois Central	2,881,268 41	628,069 82	1,751,150 10	752,729 61
Iola & Northern	12,061 47		1,082 83	29 50
J. R. D. L. Co., L. R'y				
Keweenaw, G. Bay & West.	95,271 72		2,277 83	522 71
La Crosse & Southeastern	3,042 21		326 43	287 56
Lake Sup. Ter. & Transfer	23,125 28		400 00	
Luna & Northern				
Marathon County R'y Co.				
Marinette, Tom. & West.	2,130 44		3,863 83	1,046 64
Mineral Point & Northern	2,249 87		8,983 27	2,281 34
M., St. P. & S. Ste. M.	4,047,559 69	53 60	935,763 12	333,663 90
Northern Pacific	33,200,454 03	3,873,271 92	785,289 32	1,188,264 67
Northwestern Coal R'y Co.	475 14			
Oshkosh Transportation Co				
R. L. & V. Co., L. R'y	253 55			
Robbins R'y Co.				
Stanley, Merrill & Phillips	848 29		919 30	1,728 44
Superior & Southeastern				
Tomahawk & Eastern	10,000 43			1 50
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.	23,706 57			5,052 72
Wisconsin Central	929,004 43			
Wisconsin & Michigan	2,710 42		6,477 44	1,278 44
Wisconsin & Northern	33,652 63		1,935 15	259 63
Wis., Ruby & Southern				
Wisconsin Northwestern	341 68			1,301 25
Lincoln & Oneida Co.				
Mattoon R'y Co.	8,436 60		29 40	
Mil., Bay View & Chicago				
Total	\$88,315,711 51	\$8,417,544 85	\$11,021,451 65	\$6,633,658 50

¹ Construction advances to railway companies.

LIABILITIES, WHOLE LINE.

for Payment of Current Liabilities, June 30, 1909.

Due from solvent companies and individuals.	Other cash & sets (except material and supplies).	Balance—current liabilities.	Total.	Material and supplies on hand.
\$1,851 85			\$10,163 00	
602 12	\$5,568 81		96,461 27	
		\$14,530 57	18,109 92	
5,297 32		1,147,499 65	1,153,745 26	
	142,884 64	3,732,965 11	8,808,644 72	\$6,127,701 53
	273,382 18		21,817,923 85	5,829,863 30
98,480 54		1,004,817 59	2,641,500 79	775,154 77
3,307,531 65	46,545 59		20,845,793 30	3,882,190 73
1,283,299 81		688,335 32	2,316,244 46	235,776 76
	170 00	90,694 06	90,694 03	
			459 21	
1,104 54		40,436 38	41,618 14	
1,285 00		166,970 14	168,255 14	423 24
206,835 24		5,279,555 50	5,956,290 38	270,812 32
2,140,641 50	2,975 00		3,730,697 70	403,288 31
1,963,293 82	95,875 71		16,695,467 96	0,352,143 92
4,025 59			220,197 74	17,074 25
3,058 46			6,832 09	
5,998,407 27	2,675,915 28		14,687,540 49	6,546,054 61
29 94			13,203 77	
5,867 53	1,210 36		105,150 15	
39,330 64			42,966 84	4,801 64
3,936 17	3,973 70	5,682 21	37,117 36	5,750 31
8,027 92		373,534 06	388,002 89	12,176 38
88 03	452 24	78,217 07	92,271 82	754 83
668,950 70			5,085,991 01	1,561,892 91
8,094,501 08	137,787,430 64		84,929,211 61	6,166,685 92
87,357 84		50,779 02	147,612 00	640 00
886 00			1,139 55	
219 25	507 91	46,096 79	50,321 96	6,535 27
			10,001 93	
			28,759 29	
689,144 00			1,618,148 43	2,767 21
16,295 80	926,020 62	960,786 20	1,918,568 92	11,069 12
10,521 55			46,368 96	29,450 91
25,580 09			27,063 02	75 55
	34 34	41,499 66	50,000 00	1,877 06
\$24,681,441 20	\$41,962,947 02	\$13,731,401 33	\$194,764,155 56	\$40,249,003 21

CURRENT ASSETS AND
Current Liabilities Accrued, to

Name of company.	Loans and bills payable.	Audited vouchers and accounts.	Wages and salaries	Net traffic balances due to other companies.
Abbotsford & Northeastern		\$366 90		\$17 46
Ahnapee & Western		207 15	\$2,394 42	10,113 96
Ashland, Odanah & Mar.		18,109 92		
Bayfield Transfer	\$49,403 80	632 56		
Big Falls R'y Co.				
C., M. & St. P.		2,995,376 57	2,492,946 06	574,938 44
Chicago & Northwestern		1,830,904 80	2,530,601 32	942,277 15
C., St. P., M. & O.		466,379 22	474,143 44	555,106 96
Chi., Burl. & Quincy		3,383,146 01	2,796,857 61	679,289 28
Chi. L. S. & Eastern		256,786 09	144,996 84	529,306 48
Chi., Harv. & Geneva Lake	29,947 89	6,519 39		
Chicago & Lake Superior		260 00	190 00	
Chp. Valley & Northern	7,000 00			
Drummond & S. Western		168,255 14		
Duluth, S. S. & Atlantic	196,496 11	205,363 31	154,885 72	137,286 01
Elgin, Joliet & Eastern	32,574 57	505,049 23	214,188 97	1,341,883 99
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern		3,518,511 43	2,662,742 87	541,994 08
Green Bay & Western		17,230 15	17,359 73	5,834 08
Hazelhurst & Southeastern			455 97	84 96
Hillsboro & Northeastern				
Illinois Central	1,620,000 00	4,640,000 00	2,017,677 65	1,038,501 87
Iola & Northern		9 50	261 27	1,244 15
J. R. D. L. Co., L. R'y				
Kewaunee, G. Bay & W.		1,141 79	3,496 24	5,278 98
La Crosse & S. Eastern	25,000 00	162 23		1,889 67
Lake Sup. Ter. & Transfer		12,556 62	6 40	
Laona & Northern				
Marathon County R'y Co.				
Marquette, Tom. & Western	382,106 65	982 43	1,361 48	4,212 33
Mineral Point & Northern	61,020 33	11,634 56	1,265 64	18,351 29
M., St. P. & S. Ste. M.		2,441,825 01	379,964 23	253,456 88
Northern Pacific		4,670,652 57	2,565,205 72	728,648 71
Northwestern Coal R'y Co.		147,543 91	68 09	
Oshkosh Transp. Co.				
R. L. & V. Co., L. R'y				
Roblin R'y Co.				
Stanley, Merrill & Phillips	35,000 00	1,480 88	2,617 47	198 45
Superior & Southeastern				
Tomahawk & Eastern		7,877 36		
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.		408 88		
Wisconsin Central		19,630 19		
Wisconsin & Michigan	189,650 92	50,638 64	17,500 33	15 26
Wisconsin & Northern		35,255 57	4,716 48	50 01
Wis., Ruby & Southern				
Wisconsin Northwestern	7,500 00	863 77	2,000 00	250 62
Lincoln & Oneida Co.				
Mattoon R'y Co.	50,000 00			
Mil., Bay View & Chicago.				
Total	\$3,685,700 27	\$25,306,202 39	\$16,989,923 95	\$7,370,186 40

¹ Dividends payable Aug. 20, 1909.² Taxes accrued, \$1,707,652.32; reserve funds, \$12,138,249.23.

LIABILITIES, WHOLE LINE—Concluded.
and Including June 30, 1909.

Dividends not called for.	Matured interest coupons unpaid (including coupons due July 1).	Rentals due July 1.	Miscellaneous.	Balance—cash assets.	Total.
.....	.....	.....	\$471 84	\$0,307 40	\$10,163 60
.....	.....	.....	436 47	53,309 27	06,461 27
.....	.....	.....	.....	.....	18,109 92
.....	\$635,192 92	.....	166,515 96	.....	1,153,745 26
.....
\$14,959 00	2,661,046 25	.....	68,878 40	.....	8,806,644 72
3,967,480 75	382,464 02	\$27,030 00	149,363 84	12,027,981 97	21,817,928 85
4,594 00	66,821 00	30,889 17	¹ 1,048,455 06	.....	2,641,500 79
3,404 00	2,187,303 00	.....	187,869 71	11,655,898 69	20,845,798 30
.....	.....	.....	1,385,152 45	.....	2,316,244 46
.....
.....	53,124 96	.....	1,101 80	.....	90,694 06
.....	.....	.....	.....	9 21	459 21
.....	.....	.....	34,618 14	.....	41,618 14
.....	.....	.....	.....	.....	168,255 14
.....	5,862,235 18	.....	.....	.....	5,956,266 33
.....
.....	2,975 00	.....	83,750 00	1,550,273 95	3,730,697 70
.....
2,184 00	1,733,600 84	.....	1,224 00	8,285,210 74	16,697,467 96
.....	.....	.....	91,513 57	88,260 27	220,197 74
.....	.....	.....	.....	6,361 17	6,832 09
.....
29,160 30	1,129,805 00	200,000 00	7,968 90	4,004,423 77	14,687,540 49
.....	.....	.....	400 00	11,268 25	13,203 77
.....
.....	825 00	.....	17,293 91	77,114 23	105,150 15
.....	.....	.....	363 88	15,571 06	42,086 84
.....	.....	.....	24,554 34	.....	37,117 36
.....
.....	.....	.....	.....	.....	388,602 89
.....	.....	.....	.....	.....	92,271 82
755 00	1,091,730 00	.....	343,490 09	974,777 80	5,965,991 01
4,341,854 50	1,128,389 50	.....	² 13,845,901 55	57,748,559 06	84,929,211 61
.....	.....	.....	.....	.....	147,612 00
.....	.....	.....	.....	1,139 55	1,139 55
.....
.....	.....	.....	² 11,025 18	.....	50,321 98
.....
.....	.....	.....	.....	2,124 57	10,001 98
.....
.....	.....	.....	.....	28,350 41	28,759 29
843 00	524,373 06	.....	.....	1,073,802 16	1,618,148 43
.....
.....	823,975 00	.....	831,788 77	.....	1,013,578 92
.....	.....	.....	.....	6,346 90	46,368 96
.....	.....	.....	.....	16,449 23	27,063 03
.....	.....	.....	.....	.....	50,000 00
.....
\$6,334,624 55	\$17,964,020 77	\$257,889 17	\$18,249,067 80	\$94,586,538 26	\$194,764,155 56

² Includes \$10,995.18; equipment replacement.

PERMANENT

Of Roads Operating in Wisconsin as Reported to the

Italic figures denote credits.

Name of Company.	WI-CONSIN.			Credits, prop- erty and material sold and de- ductions.
	Expenditures.			
	For con- struction.	For equip- ment.	Total.	
Abbotsford & Northeastern				
Annapee & Western				
Ashland, Odanah & Mar.		\$2,927 90	\$2,927 90	\$3,000 00
Bayfield Transfer	\$48 42	32 00	80 42	
Big Falls R'y Co.				
C., M. & St. P.	1,565,491 23	123,029 69	1,688,520 92	
Chicago & Northwestern	13,701,792 37	1216,990 86	3,918,783 23	334,362 44
C., St. P., M. & O.	183,847 81	18,304 67	192,152 48	17,170 82
Chl., Burl. & Quincy	14,004 71	(¹)	14,004 71	2,184 46
Chl., Lake Shore & Eastern				
Chl., Harv. & Geneva Lake	13,388 82	1476 29	12,912 53	
Chicago & Lake Superior				
Chipp. Valley & Northern	6,622 39	2,500 00	9,122 39	
Drummond & S. Western				
Duluth, S. S. & Atlantic				
Elgin, Joliet & Eastern				
Dunbar & Wausaukee				
Fairchild & Northeastern	20,629 65		20,629 65	
Great Northern	89,620 10		89,620 10	
Green Bay & Western				
Hazelhurst & S. Eastern				
Hillsboro & Northeastern				
Illinois Central	67 07		67 07	
Iola & Northern	30,000 00		30,000 00	
J. R. D. L. Co., L. R'y				
Kewaunee, G. Bay & West.				
La Crosse & S. Eastern	2,225 55	1,604 59	620 96	
Lake Sup. Ter. & Transfer	1,081 43		1,081 43	
Leona & Northern	7,446 93		7,446 93	
Marathon County R'y Co.				
Marinette, Tom. & Western				
Mineral Point & Northern	568 75		568 75	
M., St. P. & S. Ste. M.	22,756 14	36,561 64	59,317 18	
Northern Pacific				
N. W. Coal R'y Co.	1,999 94		1,999 94	
Oshkosh Transp. Co.				
R. L. & V. Co., L. R'y	2,500 00		2,500 00	
Robbins R'y Co.				
Stanley, Merrill & Phillips	2,434 34		2,434 34	
Superior & Southeastern	24,320 56	200 00	25,120 56	
Tomahawk & Eastern				
Waupaca-Green Bay				
Whitcomb & Morris	260 00		260 00	
Winona Bridge R'y Co.				
Wisconsin Central				
Wisconsin & Michigan	2,584 91	29,697 69	32,282 60	
Wisconsin & Northern	1,186,331 21	26,361 39	212,692 60	
Wis., Ruby & Southern	250 38		250 38	
Wisconsin Northwestern	6,691 17	6,406 00	13,097 17	
Lincoln & Onelda Co.				
Mattoon R'y Co.		702 00	702 00	
Mil., B. View & Chicago				
Total	\$5,872,394 06	\$292,326 98	\$6,164,721 04	\$56,717 73

¹ Proportional.² Sinking fund bonds of 1879 retired and credited cost of road.³ \$95,804.05 charged to special funds not included herein.⁴ \$11,876.18 charged to special funds not included herein.⁵ Premiums on securities sold.⁶ No equipment specifically assigned to Wisconsin.

IMPROVEMENTS, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Difference or net additions to property.	W. O. L. : LINE.				Difference or net addi- tions to property.
	Expenditures.			Credits, prop- erty and material sold and ac- quisitions.	
	For con- struction.	For equip- ment.	Total.		
\$72 10		\$2,927 00	\$2,927 90	\$3,000 00	\$72 10
80 42	\$48 42	32 00	80 42		80 42
1,588,520 92	6,405,446 94	94,229 49	6,499,676 43		6,499,676 43
3,884,420 79	14,650,990 79	838,808 59	15,509,799 38	*136,000 00	15,373,799 38
174,961 66	*249,688 29	*18,132 46	267,820 75	*32,312 92	235,507 83
11,820 25	1,466,319 39	10,927 61	1,477,247 00	64,302 50	1,412,944 50
	747,394 47		47,394 47		47,394 47
12,912 53	6,777 64	952 59	5,825 05		5,825 05
9,122 39	6,622 39	2,500 00	9,122 39		9,122 39
	31,463 40		31,463 40	18,243 15	13,220 25
	71,085 14		71,085 14		71,085 14
20,629 65	20,629 65		20,629 65		20,629 65
89,620 10	*9,634,497 52	297,309 99	9,931,807 51		9,931,807 51
67 07	*1,239,446 58		1,239,446 58		1,239,446 58
30,000 00	30,000 00		30,000 00		30,000 00
620 96	2,225 55	1,604 59	620 96		620 96
1,061 43	1,061 43		1,061 43		1,061 43
7,446 93	7,446 93		7,446 93		7,446 93
599 75	568 75		568 75		568 75
59,317 18	240,969 27	237,412 60	478,381 87	6,857 78	471,524 09
	*10,330,832 93	1,960,341 25	12,291,174 21		12,291,174 21
1,970 94	1,990 94		1,999 94		1,999 94
2,500 00	2,500 00		2,500 00		2,500 00
2,434 34	2,434 34		2,434 34		2,434 34
25,129 53	21,929 53	200 00	25,129 56		25,129 56
260 00	260 00		260 00		260 00
	1,294,309 63	2,335,810 92	3,630,120 55		3,630,120 55
32,192 60	5,806 47	53,627 40	59,433 87		59,433 87
212,692 60	*1186,331 21	26,361 39	212,692 60		212,692 60
250 38	250 38		250 38		250 38
13,097 17	6,691 17	6,406 00	13,097 17		13,097 17
702 00		702 00	702 00		702 00
\$6,108,003 32	\$45,957,426 27	\$5,795,917 62	\$51,753,343 89	\$260,726 35	\$51,492,627 54

* Does not include expenditures for new lines or extensions; expenditures for construction of lines in Indiana, \$ 724,021.74, charged to special accounts.

* Includes \$217,292.28, general expenditures.

* Includes \$1,030.20, general expenditures.

* Includes \$9,887.13, general expenditures.

* Includes \$36,155.49, general expenditures.

COST OF ROAD AND

Of Roads Operating in Wisconsin as Reported to the

Italic figures denote credits.

Name of Company.	Net additions during the year.			Tal
	Construc- tion.	Equipment.	Total.	Construc- tion.
Abbotsford & Northeastern				\$227,600 00
Ahnapee & Western				841,000 00
Ashland, Odanah & Mar.		\$72 10	\$72 10	65,643 24
Bayfield Transfer	\$48 42	32 00	80 42	3,406,953 55
Big Falls R'y Co.				
C., M. & St. P. ¹	1,565,491 23	23,029 69	1,588,520 92	(²)
Chicago & Northwestern ¹	\$3,667,429 98	216,990 86	3,884,420 79	(²)
C., St. P., M. & O.	166,676 99	\$8,304 67	174,981 66	(²)
Chl., Burl. & Quincy	11,820 25	(²)	11,820 25	11,563,690 03
Chl., L. S. & Eastern				
Chl., Harv. & G. Lake ¹	3,388 82	476 29	2,912 53	156,149 18
Chicago & Lake Superior				(²)
Chp. Valley & Northern	6,622 39	2,500 00	9,122 39	163,396 07
Drummond & S. Western				147,103 19
Duluth, S. S. & Atlantic ²				
Elgin, Joliet & Eastern				
Dunbar & Wausaukee				71,033 08
Fairchild & Northeastern	20,629 65		20,629 65	294,969 43
Great Northern	89,620 10		89,620 10	(²)
Green Bay & Western				9,467,087 50
Hazelhurst & S. Eastern				80,912 63
Hillsboro & Northeastern				
Illinois Central	67 07		67 07	3,221,076 62
Iloa & Northern	30,000 00		30,000 00	98,000 00
J. B. D. L. Co., L. R'y.				
Kewaunee, G. Bay & W.				991,725 00
La Crosse & S. Eastern	2,225 55	1,604 59	680 96	794,291 71
Lake Sup. Ter. & Transfer	1,081 43		1,081 43	328,957 77
Laona & Northern	7,446 93		7,446 93	121,617 84
Marathon County R'y Co.				
Marinette, Tom. & Western				510,710 32
Mineral Pt. & Northern	508 75		508 75	963,554 48
M., St. P. & S. Ste. Marie	22,756 14	36,561 04	59,317 18	13,361,493 08
Northern Pacific				
N. W. Coal R'y Co.	1,999 94		1,999 94	229,375 25
Oshkosh Transp. Co.				
Roddiss L. & V. Co., L. R'y	2,500 00		2,500 00	
Robbins R'y Co.				25,118 31
Stanley, Merrill & Phillips	2,434 34		2,434 34	467,198 88
Superior & Southeastern	24,920 56	200 00	25,120 56	180,364 78
Tomahawk & Eastern				
Waupaca-Green Bay				
Whitcomb & Morris	260 00		260 00	8,949 40
Winona Bridge R'y Co. ¹				
Wisconsin Central ²				
Wisconsin & Michigan	2,534 91	29,607 69	32,192 60	1,592,943 51
Wisconsin & Northern	\$186,331 21	26,361 39	212,692 60	\$1,412,071 59
Wis., Ruby & Southern	250 38		250 38	10,587 31
Wisconsin Northwestern	6,691 17	6,406 00	13,097 17	277,689 23
Lincoln & Oneida Co.				
Mattoon R'y Co		702 00	702 00	37,785 64
Mil., Bay View & Chicago				100,000 00
Total	\$5,818,676 34	\$289,326 96	\$6,108,003 32	\$51,228,971 21
Totals used in arriving at "Cost per mile of road"				\$51,228,971 21
Wleage upon which based.				1,580.00

¹ Proportional.² Not given.³ \$34,362.44, sinking fund bonds of 1879 retired and credited cost of road, here deducted.

EQUIPMENT, WISCONSIN, 1909.

Railroad Commission for the Year Ending June 30, 1909.

cost to June 30, 1909.		Cost per mile of road, June 30, 1909.			Mileage upon which based.
Equipment.	Total.	Construc- tion.	Equipment.	Total.	
\$4,400 00	\$333,000 00	\$15,013 19	\$290 23	\$15,308 42	15.16
22,500 00	864,500 00	24,735 29	691 18	25,426 47	34.00
23,060 26	88,708 00	2,387 03	838 55	3,225 58	27.50
16,522 96	3,423,476 51	885,221 13	4,290 55	889,501 08	3.84
2,500 00	2,500 00		119 05	119 05	21.00
(*)	(*)				
(*)	65,927,922 21			34,731 02	1,896.79
(*)	(*)				
(*)	11,563,690 08	52,008 40		52,008 40	222.57
11,693 61	167,842 79	24,981 22	1,870 97	27,853 79	6.25
(*)	58,483 77			18,060 54	3.24
15,615 87	178,913 94	8,660 68	831 07	9,521 70	18.79
56,630 16	203,733 35	17,983 28	6,923 00	24,906 28	8.18
9,100 00	80,133 02	5,261 70	674 08	5,935 76	13.50
29,133 31	324,107 79	7,762 36	766 80	8,529 16	38.00
(*)	(*)				
600,000 00	10,067,087 50	42,075 94	2,666 67	44,742 61	225.00
22,830 15	108,762 78	7,855 69	2,077 29	9,433 98	11.60
(*)	3,321,076 62	35,276 27	(*)	35,276 27	91.31
3 000 00	101,000 00	14,468 09	638 29	15,106 38	4.70
180,070 00	1,121,725 00	27,022 48	3,542 23	30,564 71	39.70
41,954 41	896,246 12	19,213 24	1,023 04	20,241 28	40.81
81,374 13	410,331 90	15,769 73	3,900 97	19,670 75	20.95
22,045 72	143,663 56	6,756 55	1,224 76	7,981 31	18.00
22,879 80	533,560 12	11,668 04	522 73	12,190 77	43.77
9,259 26	972,813 74	26,498 22	350 73	36,849 01	26.40
2,833,047 27	16,194,540 85	37,850 18	8,025 40	45,875 58	333.01
17,050 68	245,425 93	28,671 90	2,131 33	30,803 23	8.00
11,000 00	11,000 00		733 33	733 33	15.00
19,881 69	45,000 00	896 73	710 06	1,606 78	28.09
120,368 22	607,566 20	9,085 63	2,467 03	12,452 66	48.79
19,580 37	199,955 15	6,373 31	692 59	7,065 90	23.30
3,200 00	12,209 40	1,262 25	459 80	1,722 05	7.09
22,319 44	1,806,292 95	23,967 14	3,079 46	26,046 60	69.27
74,216 39	1,436,307 98	26,091 86	1,371 23	27,463 19	54.12
3,600 00	13,187 81	2,117 56	590 00	2,637 56	5.00
22,306 00	229,895 22	11,667 61	2,198 53	13,861 14	23.80
17,422 00	55,277 64	1,296 98	596 77	1,882 75	29.36
	100,000 00	5,285 41		5,285 41	18.92
\$4,509,554 80	\$121,724,931 90	\$32,423 40	\$3,514 30	\$33,921 52	
\$4,509,554.80	\$106,896,065.24				
1,233 20	3,149 23				

* Includes \$86,135.49, general expenditures.

* Includes \$169,682.37, general expenditures.

**COST OF ROAD AND EQUIPMENT,
Of Roads Operating in Wisconsin as Reported to the**
Italic figures denote credits.

Name of Company.	Net additions during the year.			Total
	Construction	Equipment.	Total.	Construction
Abbotsford & Northeastern.....				\$227,600 00
Ahnapee & Western.....				841,000 00
Ashland, Odanah & Mar.....		\$72 10	\$72 10	65,643 34
Bayfield Transfer	\$48 42	32 00	80 42	3,406,953 55
Big Falls R'y Co.				
C., M. & St. P.....	6,405,446 94	94,220 49	6,499,676 43	(¹)
Chicago & Northwestern.....	\$14,514,990 79	858,908 59	15,373,799 38	(¹)
C., St. P., M. & O.....	217,375 37	18,132 46	235,507 83	(¹)
Chi., Burl. & Quincy.....	1,406,679 19	6,265 31	1,412,944 50	(¹)
Chi., L. S. & Eastern.....	47,394 47		47,394 47	\$1,977,735 00
Chi., Harv. & G. Lake.....	6,777 64	952 59	5,825 05	312,298 36
Chicago & Lake Superior.....				(¹)
Chp. Valley & Northern.....	6,622 39	2,500 00	9,122 39	163,298 07
Drummond & Southwestern				
Duluth, S. S. & Atlantic...	13,220 25		13,220 25	43,479,635 60
Elgin, Joliet & Eastern.....	71,085 14		71,085 14	13,614,661 71
Dunbar & Wausaukee.....				71,033 02
Fairchild & Northeastern.....	20,629 65		20,629 65	294,909 48
Great Northern	\$9,634,497 52	297,309 99	9,931,807 51	249,984,268 96
Green Bay & Western.....				9,467,087 50
Hazelhurst & Southeastern...				80,912 63
Hillsboro & Northeastern...				
Illinois Central	1,239,446 58		1,239,446 58	(¹)
Iola & Northern	30,000 00		30,000 00	98,000 00
J. R. Davis L. Co., L. R'y				
Kewaunee, G. Bay & W.....				991,725 00
La Crosse & S. Eastern.....	2,225 55	1,604 59	620 96	784,291 71
Lake Sup. Term. & Trans...	1,081 43		1,081 43	328,957 77
Laona & Northern.....	7,446 98		7,446 93	121,617 84
Marathon County R'y Co....				
Marquette, Tom. & West....				510,710 32
Min. Point & Northern.....	568 75		568 75	963,554 48
M., St. P. & S. Ste. M.....	234,111 49	237,412 60	471,524 09	62,607,677 59
Northern Pacific	\$10,330,832 96	1,960,341 25	12,291,174 21	349,470,566 78
N. W. Coal R'y Co.	1,999 94		1,999 94	229,375 25
Oshkosh Transp. Co.....				
Roddis L. & V. C., L. R'y.	2,500 00		2,500 00	
Robbins R'y Co.				25,118 31
Stanley, Merrill & Phillips.	2,434 34		2,434 34	487,198 88
Superior & Southeastern....	24,920 56	200 00	25,120 56	180,364 78
Tomahawk & Eastern.....				
Waupaca-Green Bay				
Whitcomb & Morris	260 00		260 00	8,949 40
Winona Bridge R'y Co.				789,304 66
Wisconsin Central	1,294,309 63	2,335,810 92	3,629,120 55	58,623,016 23
Wisconsin & Michigan.....	5,806 47	53,627 40	59,433 87	3,751,337 57
Wisconsin & Northern.....	\$186,831 21	26,361 39	212,692 60	\$1,412,091 50
Wis., Ruby & Southern.....	250 38		250 38	10,587 81
Wisconsin Northwestern	6,691 17	6,406 00	13,097 17	277,689 23
Lincoln & Oneida Co.....				
Mattoon R'y Co.		702 00	702 00	37,785 64
Mill., Bay View & Chicago..				100,000 00
Total.....	\$45,704,372 22	\$5,788,255 32	\$51,492,627 54	\$805,897,638 96
Totals used in arriving at "Cost per mile of road".....				\$450,427,051 28
Mileage upon which based.....				11,603.07

¹ Not given.² Sinking fund bonds of 1879 retired and credited cost of road, here deducted.³ Expenditures for construction of line in Indiana, \$5,117,825.51, charged to special accounts.

STATISTICS—STEAM RAILROADS.

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WHOLE, LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

cost to June 30, 1909.		Cost per mile of road, June 30, 1909.			Mileage upon which based.
Equipment.	Total.	Construction	Equipment.	Total.	
\$4,400 00	\$22,000 00	\$15,013 19	\$290 23	\$15,303 42	15.16
23,500 00	864,500 00	84,735 29	691 18	25,426 47	34.00
23,000 26	88,703 60	2,387 03	638 55	3,225 58	27.50
16,522 96	3,423,476 51	835,221 13	4,280 55	889,501 68	3.84
2,500 00	2,500 00		119 05	119 05	21.00
(1).....	274,468,163 11				(1).....
(1).....	260,930,188 09			34,721 02	7,515.05
(1).....	63,445,785 24			38,067 54	1,666.69
(1).....	360,245,059 73			40,907 81	8,806.26
6,442,416 60	8,420,151 60	9,567 68	31,166 45	40,734 13	220.71
23,387 23	335,685 59	24,061 82	1,870 97	27,852 79	12.50
(1).....	58,483 77			18,050 54	3.24
15,615 87	178,913 94	8,690 63	831 07	9,521 70	18.78
3,242,983 02	46,722,618 62	74,106 28	5,527 31	79,633 59	586.72
2,602,387 67	16,417,049 38	59,661 68	11,238 99	70,900 67	231.55
9,100 00	80,133 02	5,261 70	674 06	5,935 76	13.50
29,138 31	324,107 79	7,762 36	766 80	8,529 16	38.00
51,361,953 89	301,346,222 85	30,252 93	8,064 94	47,317 87	6,368.55
600,000 00	10,017,067 50	42,075 94	2,666 67	44,742 61	225.00
22,850 15	103,762 78	7,355 60	2,077 29	9,432 90	11.00
(1).....	122,937,753 52			58,571 91	2,066.92
3,000 00	101,000 00	14,468 09	638 29	15,106 38	4.70
180,000 00	1,121,725 00	27,022 48	3,542 23	30,564 71	36.70
41,954 41	826,246 12	19,213 24	1,028 04	20,241 28	40.81
81,374 13	410,331 90	15,769 78	3,900 97	19,670 75	20.86
22,045 72	143,663 56	6,756 55	1,224 76	7,981 31	18.00
22,879 80	533,590 12	11,668 04	522 73	12,190 77	43.77
9,259 26	972,813 74	36,498 28	350 73	36,840 01	26.40
14,138,473 38	76,746,150 95	27,352 14	6,176 84	33,528 98	2,288.95
41,602,239 14	391,072,825 92	(1).....	(1).....	(1).....	(1).....
17,050 68	246,425 98	28,671 90	2,131 33	30,803 23	8.00
11,000 00	11,000 00		733 33	733 33	15.00
19 88 63	45,000 00	896 73	710 06	1,606 78	28.00
120 346 32	507,565 20	9,065 63	2,467 03	12,452 66	48.79
19,590 37	199,955 15	6,373 31	692 59	7,065 90	28.30
3,260 00	12,209 40	1,262 25	459 80	1,722 05	7.09
6,623,016 14	789,304 68	766,315 20		766,315 20	1.03
356,460 40	65,146,092 87	60,333 00	6,827 90	67,160 90	970.00
74,216 39	4,138,397 97	29,640 83	3,053 09	32,693 92	126.58
2,000 00	1,486,307 98	26,091 86	1,371 33	27,463 19	54.12
52,206 00	13,187 81	2,117 56	520 00	2,637 56	5.00
	329,895 23	11,667 61	2,193 53	13,861 14	23.80
17,492 00	55,277 64	1,296 96	565 77	1,892 75	29.36
	100,000 00	5,285 41		5,285 41	18.92
\$127,818,241 79	\$2,015,802,313 29	\$39,335 00	\$7,408 12	\$63,558 29	
\$96,216,002 65	\$1,350,161,394 26				
11,638.04	31,714.23				

* Includes \$217,292.28, general expenditures.

* Includes \$9,887.13, general expenditures.

* Includes \$96,155.49, general expenditures.

* Includes \$169,682.37, general expenditures.

NET ADDITIONS TO ROAD AND
Of Roads Operating in Wisconsin as Reported to the
Constr

Italic figures denote credits.

Name of Company.	Right of way and station grounds.	Other real estate.	Fences.	Ballast, grading and bridge and culvert masonry.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Mar.....				
Bayfield Transfer				
Big Falls R'y Co.....				
C., M. & St. P. ¹				
Chicago & Northwestern ¹	\$96,246 26		\$2,099 04	\$263,504 96
C., St. P., M. & O.....	1,781 62	\$2,371 50	54 83	85,766 49
Chi., Burl. & Quincy.....	1,996 85		6 27	184 01
Chicago, L. S. & Eastern.....				
Chi., Harv. & Geneva Lake.....	879 88			841 39
Chicago & Lake Superior.....				
Chp. Valley & Northern.....			189 14	3,823 64
Drummond & Southwestern.....				
Duluth, S. S. & Atlantic ¹				
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....			633 51	15,633 08
Great Northern				
Green Bay & Western.....				
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central				11 20
Iola & Northern.....				
J. R. Davis L. Co., L. R'y.....				
Kewaunee, G. B. & W.....				
La Crosse & Southeastern.....	528 61			
Lake Sup. Term. & Trans.....				
Laona & Northern				2,757 27
Marathon County R'y Co.....				
Marquette, Tom. & West.....				
Min. Point & Northern.....				
M., St. P. & S. Ste. M.....	1,381 61			
Northern Pacific				
N. W. Coal R'y Co.....	887 04			
Oshkosh Transp. Co.....				
R. L. & V. Co., L. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	51 00		217 84	
Superior & Southeastern.....				1,403 44
Tomahawk & Eastern.....				
Waupaca-Green Bay				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central				
Wisconsin & Michigan.....				
Wisconsin & Northern.....	3,558 38	3,999 23	932 82	43,491 71
Wis., Ruby & Southern.....			3 85	522 59
Wisconsin Northwestern				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Mil., Bay View & Chicago.....				
Total	\$93,317 05	\$1,627 73	\$4,727 30	\$417,621 69

¹ Proportional.

² Not given.

EQUIPMENT, ITEMIZED, WISCONSIN, 1909.
Railroad Commission for the Year Ending June 30, 1909.
action.

Bridges trestles and culverts.	Rolls.	Ties.	Other superstruc- ture and material.	Buildings, furniture and fixtures.	Shop ma- chinery and tools.
	\$10 62			\$50 79	6 40
				2,665 08	
\$501,515 61	57,750 17	\$37,414 56	\$234,022 68	313,631 96	\$17,421 22
16,109 33	34,247 15	11,228 88	29,086 25	2,301 05	
1,544 85	909 91	799 06	2,870 38		
64 14	35 61		823 84	210 72	15 71
	1,581 36	777 94		66 23	98 22
		1,303 12		2,876 38	
			55 87		
1,468 61				196 33	
	\$4,673 66				
				399 65	
891 75		231 15			
				1,522 11	
	2,777 22				
		360 00			
4,521 56	38,003 84	305 38	8,798 95	1,264 99	20 00
	5,538 33	484 00			137 81
\$596,145 85	\$145,505 62	\$42,704 09	\$275,657 97	\$325,707 23	\$17,690 36

* Includes ties and cost of laying steel.

NET ADDITIONS TO ROAD AND EQUIPMENT.
Construction—

Italic figures denote credits.

Name of Company.	Engineering ex- penses.	Interest during con- struction.	Premiums or discount on securities sold for construc- tion.	Telegraph and telephone line.
Abbotsford & Northeastern				
Ahnapee & Western				
Ashland, Odanah & Mar.				
Bayfield Transfer				
Big Falls R'y Co.				
C. M. & St. P. ¹				
Chicago & Northwestern ¹	\$24,438 00			\$6,707 17
C. St. P., M. & O.	2,148 29		\$14,799 32	49 30
Chi., Burl. & Quincy	31 12			
Chi., L. S. & Eastern				
Chi., Harv. & G. Lake	5 60			
Chicago & Lake Superior				
Chp. Valley & Northern				65 87
Drummond & S. Western				
Duluth, S. S. & Atlantic				
Elgin, Joliet & Eastern				
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern				
Green Bay & Western				
Hazelhurst & Southeastern				
Hillsboro & Northeastern				
Illinois Central				
Iola & Northern				
J. R. Davis L. Co., L. R'y.				
Kewaunee, G. Bay & West.				
La Crosse & S. Eastern				
Lake Sup. Ter. & Transfer				
Laona & Northern	17 00			
Marathon County R'y Co.				
Marinette, Tom. & Western				
Mineral Pt. & Northern				
M., St. P. & S. Ste. M.				
Northern Pacific				
Northwestern Coal R'y Co.				
Oshkosh Transp. Co.				
R. L. & V. Co., L. R'y.				
Robbins R'y Co.				
Stanley, Merrill & Phillips				9 87
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central				
Wisconsin & Michigan				
Wisconsin & Northern	7,902 82			123 34
Wisconsin, Ruby & S.				
Wisconsin Northwestern				4 60
Lincoln & Oneida Co.				
Mattoon, R'y Co.				
Mil., Bay View & Chicago				
Total	\$34,542 83		\$14,799 32	\$9,960 15

¹ Proportional.

² Sinking fund bonds of 1879 retired and credited cost of road, here deducted.

ITEMIZED, WISCONSIN, 1909—Continued.
Concluded.

Wharfing, etc.	Sidings and yard extensions.	Road built by contract.	Purchase of constructed road.	Other items.	Total cons ruc- tion.
.....
.....
.....	\$1 85	\$48 42
.....
.....	1,562,826 29	1,565,491 23
\$3,412 22	\$1,719,402 41	2406,273 65	\$3,667,429 93
.....	574 62	166,676 99
.....	7,839 32	11,820 25
.....
.....	512 50	3,388 82
.....
.....	6,622 30
.....
.....	133 56	20,629 65
.....
.....	67 0
.....	30,000 00	30,000 00
.....
.....	1,061 43	.....	.....	.....	2,225 55
.....	1,061 43
.....	7,449 93
.....
.....	169 10	.....	.....	.....	578 75
.....	21,574 53	22,751 14
.....	1,099 94
.....
.....	2,500 00	2,500 00
.....	319 18	.....	.....	314 34	2,434 34
.....	20,739 90	21,920 56
.....
.....
.....	260 00
.....
.....	2,584 91	2,584 91
.....	\$78,408 19	\$184,331 21
.....	250 38	250 38
.....	6,691 17
.....
.....
.....
\$3,412 22	\$1,569 71	.....	\$1,719,402 41	\$2,124,164 33	\$5,729,056 24

* Includes "General expenses."

NET ADDITIONS TO ROAD AND EQUIPMENT.

Italic figures denote credits.

Name of Company.	Equip-			
	Loco mo- tives.	Passenger cars.	Sleeping, parlor and dining cars.	Baggage, ex- press and postal cars.
Abbotsford & Northeastern				
Ahnapee & Western				
Ashland, Odanah & Mar.				
Bayfield Transfer				
Big Falls R'y Co.				
C., M. & St. P. ¹				
Chicago & Northwestern ¹	\$4,004 74	\$117,089 32		
C., St. P., M. & O. ¹		5,579 57		
Chi., Burl. & Quincy				
Chicago, L. S. & Eastern				
Chi. Harv. & Geneva Lake	278 95	127 08		
Chicago & Lake Superior		2,500 00		
Chipp. Valley & Northern				
Drummond & S. Western				
Duluth, S. S. & Atlantic				
Elgin, Joliet & Eastern				
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern				
Green Bay & Western				
Hazelhurst & Southeastern				
Hillsboro & Northeastern				
Illinois Central				
Iola & Northern				
J. R. Davis L. Co., L. R'y.				
Keweenaw, G. Bay & W.				
La Crosse & Southeastern	1,604 59			
Lake Sup. Term. & Trans.				
Laona & Northern				
Marathon County R'y Co.				
Marquette, Tom. & Western				
Mineral Point & Northern				
M., St. P. & S. Ste. M.	17,619 37		\$7,343 74	\$5,743 45
Northern Pacific				
Northwestern Coal R'y Co.				
Oshkosh Transportation Co.				
Roddis L. & V. Co., L. R'y				
Robbins R'y Co.				
Stanley, Merrill & Phillips				
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central				
Wisconsin & Michigan				
Wisconsin & Northern		10,211 43		
Wis., Ruby & Southern				
Wisconsin Northwestern				
Lincoln & Oneida Co.				
Mattoon R'y Co.				
Mil., Bay View & Chicago.				
Total	\$19,740 57	\$135,303 24	\$7,343 74	\$5,743 45

¹ Proportional.

ITEMIZED, WISCONSIN, 1909—Concluded.

ment.					Grand total construction and equip- ment.
Combina- tion cars.	Freight cars.	Other cars of all classes.	Floating equipment and other items.	Total equipment.	
.....
.....	.....	\$2,927 90	\$3,000 00	\$72 10	\$72 10
.....	\$82 00	.....	.....	32 00	80 43
.....
.....	23,029 69	.....	.....	23,029 69	1,588,520 92
.....	83,945 21	12,001 59	.....	216,990 86	3,884,420 79
.....	.....	2,725 10	.....	8,304 67	174,961 06
.....	.....	.....	.....	.....	11,820 25
.....
.....	10 26	30 00	30 00	476 29	2,012 53
.....	.....	.....	.....	2,500 00	9,122 39
.....
.....	.....	.....	.....	.....	20,629 65
.....
.....	.....	.....	.....	.....	67 07
.....	.....	.....	.....	.....	30,000 00
.....
.....	.....	.....	.....	1,604 59	620 04
.....	.....	.....	.....	.....	1,081 43
.....	.....	.....	.....	.....	7,446 93
.....
.....	.....	.....	.....	.....	568 75
.....	8,851 47	2,003 01	.....	36,561 04	59,317 13
.....	.....	.....	.....	.....	1,992 94
.....
.....	.....	.....	.....	.....	2,500 00
.....
.....	.....	.....	.....	.....	2,434 34
.....	200 00	.....	.....	200 00	25,120 56
.....
.....	.....	.....	.....	.....	360 00
.....
.....	.....	.....	29,607 69	29,607 69	32,192 69
.....	16,149 96	.....	.....	26,361 39	212,692 60
.....	6,406 00	.....	.....	6,403 00	250 38
.....	.....	.....	.....	.....	18,067 17
.....
.....	.....	702 00	.....	702 00	702 00
.....
.....	\$133,004 07	\$30,329 00	\$32,637 69	\$289,326 96	\$6,018,383 22

NET ADDITIONS TO ROAD AND
Of Roads Operating in Wisconsin as Reported to the
Constr

Italic figures denote credits.

Name of Company.	Right of way and station grounds.	Other real estate.	Fences.	Ballast, grad- ing and bridge and culvert masonry.
Abbotsford & N. Eastern				
Ahnapee & Western				
Ashland, Odanah & Mar.				
Bayfield Transfer				
Big Falls R'y Co.				
C., M. & St. P.				
Chicago & Northwestern	\$341,346 31		\$10,642 74	\$1,042,902 56
C., St. P. M. & O.	1,020 42	\$33,391 32	546 68	101,479 35
Chi., Burl. & Quincy	167,325 70	137,396 10	24,963 44	4,117 57
Chi., L. S. & Eastern			49,267 05	
Chi., Harv. & G. Lake.	1,758 77			1,682 03
Chicago & Lake Superior				
Chp. Valley & Northern			189 14	3,823 84
Drummond & S. West.				
Duluth, S. S. & Atlantic	1,646 00	2,300 00	498 80	2,723 21
Elgin, Joliet & Eastern	9,400 86	4,999 00	24 00	2,938 09
Dunbar & Wausaukee				
Fairchild & N. Eastern			633 51	15,683 06
Great Northern	70,043 69	9,331 45	18,396 64	1,121,351 95
Green Bay & Western				
Hazelhurst & S. Eastern				
Hillshoro & N. Eastern				
Illinois Central	951,845 57		4,788 29	9,014 90
Iola & Northern				
J. R. D. L. Co., L. R'y				
Kewaunee, G. Bay & W.				
La Crosse & S. Eastern	528 61			
Lake Sup. Ter. & T.				
Laona & Northern				2,757 27
Marathon Co. R'y Co.				
Marinette, Tom. & W.				
Min. Point & Northern				
M., St. P. & S. Ste. M.	63,596 19	6,550 17	8,418 74	
Northern Pacific	116,809 77		26,584 80	247,070 29
N. W. Coal R'y Co.	887 04			
Oshkosh Transp. Co.				
R. L. & V. Co., L. R'y				
Robbins R'y Co.				
Stanley, Merrill & P.	51 00		217 84	
Superior & Southeastern				1,403 44
Tomahawk & Eastern				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central	15,241 09	820 67	27,518 28	258,861 82
Wisconsin & Michigan				
Wisconsin & Northern	3,558 38	3,999 23	932 82	43,491 71
Wis., Ruby & Southern				
Wisconsin Northwestern			3 85	522 50
Lincoln & Onelda Co.				
Mattoon R'y Co.				
Mil., Bay View & Chi.				
Total	\$1,745,058 40	\$182,548 60	\$173,627 22	\$2,854,377 68

¹ Includes rails.

NET ADDITIONS TO ROAD AND EQUIPMENT.
Construction—

Italic figures denote credits.

Name of Company.	Engineering expenses.	Interest during construction.	Discount on securities sold for construction.	Telegraph and telephone line.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls R'y Co.....				
Chicago, Mil. & St. Paul.....				
Chicago & Northwestern.....	\$66,720 93			\$38,419 14
Chi., St. P. Minn. & O.....	2,242 26			40 30
Chicago, Burl. & Quincy.....	8,841 47	\$618 56		19 61
Chicago, L. S. & Eastern.....				277 78
Chicago, Harv. & G. Lake.....	11 20			
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				65 87
Drummond & Southwestern.....				
Duluth, S. Shore & Atlantic.....	18 18		\$7,000 00	
Elgin, Joliet & Eastern.....	15 95			
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	7,023 58			\$1,365 95
Green Bay & Western.....				
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central.....	2,759 92			10,270 00
Iola & Northern.....				
J. R. Davis L. Co., L. R'y.....				
Kewaunee, Green Bay & W.....				
La Crosse & Southeastern.....				
Lake Sup. Terminal & Trans.....				
Laona & Northern.....	17 00			
Marathon County R'y Co.....				
Marinette, Tom. & Western.....				
Mineral Point & Northern.....				
Minn., St. P. & S. Ste. M.....	145 02			
Northern Pacific.....	38,253 38			29,622 37
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddiss L. & V. Co., L. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....				9 87
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....	12,783 21		274,952 76	455 01
Wisconsin & Michigan.....				
Wisconsin & Northern.....	7,902 82			123 34
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				4 60
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Milwaukee, Bay View & Chi.....				
Total.....	\$176,734 92	\$618 56	\$281,932 76	\$170,643 68

¹ Includes \$1,734,394.47, elevation of tracks, and \$136,000.00, sinking fund bonds retired and credited cost of road, here deducted.

² Premium on securities sold, \$32,312.92, here deducted.

³ \$95,804.05 charged to special funds or income not included herein.

NET ADDITIONS TO ROAD AND EQUIPMENT.

Italic figures denote credits.

Name of company.	Equip-			
	Locomotives.	Passenger cars.	Sleeping, parlor and dining cars.	Baggage, express and postal cars.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Mar.....				
Bayfield Transfer				
Big Falls R'y Co.....				
C., M. & St. P.....				
Chicago & Northwestern....	\$15,850 00	\$463,219 39		
C., St. P., M. & O.....		12,182 46		
Chi., Burl. & Quincy.....	10,927 61	1,679 29		
Chicago, L. S. & Eastern....				
Chi., Harv. & G. Lake.....	557 91	254 16		
Chicago & Lake Superior....				
Chp. Valley & Northern....		2,500 00		
Drummond & S. Western....				
Duluth, S. S. & Atlantic....				
Elgin, Joliet & Eastern....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern....				
Great Northern.....	75,719 34	78,034 52		
Green Bay & Western.....				
Hazelhurst & Southeastern....				
Hillsboro & Northeastern....				
Illinois Central				
Iola & Northern.....				
J. R. Davis L. Co., L. E'y....				
Kewaunee, G. Bay & W....				
La Crosse & Southeastern....	1,604 59			
Lake Sup. Ter. & Transfer....				
Laona & Northern.....				
Marathon County R'y Co....				
Marinette, Tom. & W.....				
Mineral Pt. & Northern....				
M., St. P. & S. Ste. M.....	114,411 52		\$47,686 64	\$37,295 11
Northern Pacific	202,151 03	826,601 38		
N. W. Coult R'y Co.....				
Oshkosh Transp. Co.....				
R. L. & V. Co., L. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips....				
Superior & Southeastern....				
Tomahawk & Eastern.....				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.....				
Wisconsin Central	96,000 00	21,600 00		
Wisconsin & Michigan.....	4,500 00	890 39		
Wisconsin & Northern....		10,211 43		
Wis., Rubv & Southern....				
Wisconsin Northwestern				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Mill., Bay View & Chicago....				
Total	\$508,397 00	\$1,413,106.12	\$47,686 64	\$37,295 11

ITEMIZED, WHOLE LINE, 1909—Concluded.

ment.					Grand total construction and equipment.
Combina- tion cars.	Freight cars.	Other cars of all classes.	Work equipment, floating equipment and other items.	Total equipment.	
.....
.....	.....	\$2,927 90	\$3,000 00	\$72 10	\$72 10
.....	\$32 00	.....	.....	32 00	80 42
.....
.....	332,239 20	47,500 00	.....	858,808 59	6,405,446 94
.....	.....	.....	5,950 00	18,132 46	15,373,799 38
.....	.....	.....	2,783 01	6,265 31	235,507 83
.....	.....	.....	.....	.....	1,412,944 50
.....	.....	.....	.....	.....	47,394 47
.....	20 52	.....	120 00	952 59	5,825 05
.....	.....	.....	.....	2,500 00	9,122 39
.....	.....	.....	.....	.....	13,220 25
.....	.....	.....	.....	.....	71,085 14
.....	.....	.....	.....	.....	20,629 65
.....	164,528 75	.....	20,972 62	297,309 00	9,081,807 51
.....
.....	.....	.....	.....	.....	1,239,446 57
.....	.....	.....	.....	.....	30,000 00
.....
.....	.....	.....	.....	1,604 59	620 96
.....	.....	.....	.....	.....	1,081 43
.....	.....	.....	.....	.....	7,446 93
.....
.....	.....	.....	.....	.....	568 75
.....	25,012 83	13,006 50	.....	237,412 60	471,524 09
.....	860,641 17	.....	40,947 67	1,960,341 25	12,291,174 21
.....	.....	.....	.....	.....	1,999 94
.....	.....	.....	.....	.....	2,500 00
.....
.....	200 00	.....	.....	200 00	2,434 34
.....	.....	.....	.....	.....	25,120 56
.....
.....	.....	.....	.....	.....	200 00
.....	2,218,210 92	.....	.....	2,335,810 92	3,630,120 55
.....
.....	42,302 86	7,639 93	75 00	53,627 40	59,443 87
.....	16,149 96	.....	.....	26,361 39	212,692 00
.....	.....	.....	.....	.....	250 38
.....	6,406 00	.....	.....	6,406 00	13,097 17
.....
.....	.....	702 00	.....	702 00	702 00
.....
.....	\$3,611,097 45	\$56,496 47	\$19,947 04	\$5,694,025 83	\$51,398,398 04

INCOME ACCOUNT.
Of Roads Operating in Wisconsin as Reported to the
Operating

Name of company.	Railroad operation.			
	Operating revenues.	Operating expenses.	Net operating revenue.	Net operating deficit.
Abbotsford & N. Eastern	\$32,018 42	\$17,734 14	\$14,284 28	.....
Ahnapee & Western.....	93,278 64	44,057 70	49,220 94	.....
Ashland, Odanah & Mar.	35,934 61	59,640 80	.....	\$23,706 19
Bayfield Transfer	7,215 25	9,755 84	.....	2,540 59
Big Falls R'y Co.....	7,408 78	6,481 57	927 21	.....
C., M. & St. P.....	17,493,963 40	10,363,122 44	7,130,840 96	.....
Chicago & N. Western...	17,943,447 67	¹ 11,179,505 96	6,763,941 71	.....
C., St. P., M. & O.....	6,212,815 87	² 4,301,965 46	1,910,850 41	.....
C., B. & Q. ².....	.....	.....	.....	.....
Chi., L. S. & Eastern...	84,409 47	40,523 49	43,885 98	.....
Chi., Harv. & G. Lake..	14,866 01	12,967 02	1,898 99	.....
Chi. & Lake Superior....	6,034 57	5,806 52	228 05	.....
Chipp. Valley & Northern	16,644 98	13,384 25	3,260 73	.....
Drummond & S. Western	25,157 83	18,892 19	6,265 64	.....
Duluth, S. S. & Atlantic	333,275 24	336,320 12	.....	3,044 88
Elgin, Joliet & Eastern..	13,387 90	4,911 30	8,476 60	.....
Dunbar & Wausaukee....	21,466 29	14,419 61	7,046 68	.....
Fairchild & Northeastern	20,522 09	21,544 60	.....	1,022 51
Great Northern.....	1,194,177 81	925,272 69	268,905 12	.....
Green Bay & Western...	581,617 15	406,379 72	175,237 43	.....
Hazelhurst & S. Eastern	23,827 75	15,171 83	8,655 92	.....
Hillsboro & N. Eastern..	15,671 43	12,860 86	2,810 57	.....
Illinois Central	151,564 93	164,376 89	.....	12,811 96
Iola & Northern.....	8,254 59	6,132 29	2,122 30	.....
J. R. D. L. Co., L. R'y ..	.....	.....	.....	.....
Kewaunee, G. B. & W...	141,511 09	88,303 58	53,207 51	.....
La Crosse & S. Eastern..	70,554 70	42,423 37	28,131 33	.....
Lake Sup. T. & Trans...	144,075 54	129,967 25	14,088 29	.....
Lacona & Northern	16,630 46	13,024 62	3,605 84	.....
Marathon Co. R'y Co....	6,249 25	7,812 49	.....	1,563 24
Marinette, Tom. & W...	35,129 66	26,977 12	8,152 54	.....
Mineral Point & N.....	77,469 21	66,307 36	11,162 55	.....
M., St. P. & S. Ste. M.	1,791,958 66	1,082,095 54	709,863 12	.....
Northern Pacific	567,040 28	551,537 31	15,502 97	.....
N. W. Coal R'y Co.....	17,223 62	16,951 00	272 62	.....
Oshkosh Transp. Co.....	.....	.....	.....	.....
R. L. & V. Co., L. R'y..	5,565 19	5,565 19	.....	.....
Robbins R'y Co.	4,633 06	3,614 27	1,018 79	.....
Stanley, Merrill & P....	78,601 65	58,466 80	20,134 85	.....
Superior & S. Eastern..	16,091 88	24,735 58	.....	8,643 70
Tomahawk & Eastern....	13,391 94	10,543 44	2,848 50	.....
Waupac-Green Bay	17,582 84	17,591 11	.....	8 27
Whitcomb & Morris.....	2,893 96	3,111 87	.....	217 89
Winona Bridge R'y Co. ²	.....	.....	.....	.....
Wisconsin Central	6,452,338 35	4,325,236 46	2,127,101 89	.....
Wisconsin & Michigan..	149,362 60	124,840 11	24,522 58	.....
Wisconsin & Northern..	58,631 16	39,284 01	19,347 15	.....
Wis., Ruby & Southern ²	.....	.....	.....	.....
Wisconsin Northwestern	46,063 70	24,102 21	21,961 49	.....
Lincoln & Oneida Co....	.....	.....	.....	.....
Mattoon R'y Co.....	36,464 01	24,166 87	12,297 14	.....
Mill., Bay V. & Chi.....	.....	.....	.....	.....
Total	\$54,065,454 30	\$34,667,906 85	\$19,472,106 68	\$58,559 22

¹ Proportional.² Not given.

WISCONSIN, 1900.

Railroad Commission for the Year Ending June 30, 1900.

Income.

Outside operations.				Total net revenue.	Total net deficit.
Revenues.	Expenses.	Net revenue.	Net deficit.		
.....	.....	.....	.....	\$14,284 28	.....
.....	.....	.....	.....	49,220 04	.....
.....	.....	.....	.....	.....	\$23,708 19
.....	.....	.....	.....	.....	2,540 50
.....	.....	.....	.....	927 21	.....
\$439,308 84	\$363,219 95	\$76,088 89	.....	7,206,929 35	.....
143,186 07	147,248 27	.....	\$4,062 20	6,759,879 51	.....
106,167 23	167,077 89	.....	910 66	1,909,939 75	.....
.....	.....	.....	.....	43,885 96	.....
.....	.....	.....	.....	1,896 99	.....
.....	.....	.....	.....	226 05	.....
.....	.....	.....	.....	3,260 73	.....
.....	.....	.....	.....	6,265 64	.....
16,351 06	13,797 58	2,553 50	.....	.....	491 33
.....	.....	.....	.....	8,476 60	.....
.....	.....	.....	.....	7,046 68	.....
(*)	(*)	.....	.....	.....	1,022 51
.....	.....	.....	.....	268,905 12	.....
.....	.....	.....	.....	175,237 43	.....
.....	.....	.....	.....	8,655 92	.....
.....	.....	.....	.....	2,810 57	.....
.....	.....	.....	.....	.....	12,811 96
.....	.....	.....	.....	2,122 30	.....
.....
.....	.....	.....	.....	53,207 51	.....
.....	.....	.....	.....	28,131 33	.....
.....	.....	.....	.....	14,088 29	.....
.....	.....	.....	.....	3,605 84	.....
.....	.....	.....	.....	.....	1,568 24
.....	.....	.....	.....	8,152 54	.....
.....	.....	.....	.....	11,162 55	.....
25,803 30	21,500 10	4,303 20	.....	714,166 22	.....
.....	.....	.....	.....	15,502 97	.....
.....	.....	.....	.....	272 62	.....
11,014 75	3,097 38	7,917 37	.....	7,917 37	.....
.....	.....	.....	.....	1,018 79	.....
.....	.....	.....	.....	20,134 85	.....
.....	.....	.....	.....	.....	8,643 70
.....	.....	.....	.....	2,848 50	.....
.....	.....	.....	.....	.....	8 27
.....	.....	.....	.....	.....	217 89
46,453 08	40,614 50	5,838 53	.....	2,132,940 42	.....
4,001 23	7,775 13	.....	3,773 90	20,748 68	.....
.....	.....	.....	.....	19,347 15	.....
280 11	.....	280 11	.....	22,271 60	.....
.....	.....	.....	.....	12,297 14	.....
.....
\$758,565 14	\$664,330 80	\$96,961 10	\$8,746 76	\$19,557,787 52	\$51,006 73

* Cannot state.

INCOME ACCOUNT,

Name of company.	Operating income—conclud d.			Other
	Taxes accrued.	Operating income.	Operating loss.	Income from lease of road.
Abbotsford & N. Eastern	\$1,089 80	\$13,194 48		
Ahnapee & Western.....	2,408 84	46,812 10		
Ashland, Odanah & Mar.	1,028 77		\$24,734 96	
Bayfield Transfer	280 13		2,820 72	
Big Falls R'y Co.....	285 77	641 44		
C. M. & St. P.....	990,464 15	6,216,465 20		
Chi. & Northwestern....	1,018,190 84	5,741,688 67		
C. St. P. M. & O.....	308,129 58	1,601,810 17		
Chi., Burl. & Quincy....				
Chicago, L. S. & Eastern	5,143 87	38,742 11		
Chi., Harv. & G. Lake...	331 97	1,567 02		
Chicago & Lake Superior	56 05	170 00		
Chp. Valley & Northern	540 75	2,719 98		
Drummond & S. W.....	448 84	5,816 80		
Duath, S. S. & Atlantic	18,051 36		18,542 74	
Elgin, Joliet & Eastern..	400 00	8,076 60		
Dunbar & Wausaukee...	598 04	6,148 64		
Fairchild & Northeastern	1,323 96		2,346 47	
Great Northern	118,498 28	150,406 84		
Green Bay & Western...	25,563 68	149,673 75		
Hazelhurst & S. Eastern	231 97	8,423 95		
Hillaboro & Northeastern	172 69	2,637 88		
Illinois Central	11,578 59		24,390 55	
Iola & Northern	137 17	1,985 13		
J. R. D. L. Co., L. R'y..				
Kewaunee, G. B. & W...	5,708 59	47,498 92		
Lt. Crosse & S. Eastern..	3,809 06	24,322 27		
Lake Sup. Ter. & Trans.	4,017 74	10,070 55		
Laona & Northern.....	457 23	3,148 61		
Marathon Co. R'y Co....	411 51		1,974 75	
Marquette, Tom. & W...	1,367 88	6,784 66		\$1,000 00
Min. Point & Northern..	3,259 16	7,908 39		
M., St. P. & S. Ste. M...	133,000 00	581,166 32		
Northern Pacific	32,965 69		17,462 72	
N. W. Coal R'y Co.....	1,100 17		827 55	
Oshkosh Transp. Co....	917 74	6,999 63		
R. L. & V. Co., L. R'y.	251 48		251 48	
Robbins R'y Co.....	579 84	438 95		
Stanley, Merrill & P....	2,294 32	17,840 53		
Superior & S. Eastern...	529 14		9,172 84	
Tomahawk & Eastern...		2,848 50		
Waupaca-Green Bay			8 27	
Whitcomb & Morris	114 31		332 20	
Winona Bridge R'y Co..				
Wisconsin Central	312,008 20	1,820,937 22		
Wisconsin & Michigan...	5,165 67	15,583 01		
Wisconsin & Northern...	5,757 44	13,589 71		
Wis., Ruby & Southern..				
Wisconsin Northwestern	514 39	21,757 21		
Lincoln & Oneida Co....				
Mattoon R'y Co.....	614 90	11,682 24		
Mil., Bay View & Chi...				11,500 00
Total.....	\$3,020,094 56	\$16,589,552 48	\$102,865 25	\$12,500 00

¹ Proportional.² Includes \$232,323.75 interest on other securities, etc.

STATISTICS—STEAM RAILROADS.

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WISCONSIN, 1900—Continued.

Income.

Joint facilities.	Equipment loaned.	Interest accrued on bonds owned.	Dividends declared on stocks owned	Miscellaneous income—less expense.	Total other income.
				\$1,194 25	\$1,194 25
\$101,393 91		\$234,124 98	\$26,650 84	7,300 92	374,475 65
5,504 89		716 94	476,574 67	143,173 95	626,059 96
10,542 84				6,693 10	17,235 94
	\$56 44				56 44
100 00	6,727 81		17,941 59	1,096 84	25,836 24
	277 43				277 43
195 00	(*)			115,900 24	116,095 84
372 50	5,331 18	8,750 00		7,997 56	22,451 24
				260 08	260 08
				314 73	314 73
190 92	2,228 42	750 00		3,176 13	5,604 47
					750 00
	7,983 54			894 76	9,878 30
	19,445 20				19,445 20
				40,015 93	40,015 98
				168 24	168 24
44,200 11		8,560 82		25,664 47	78,524 40
	2,439 41				2,439 41
					11,500 00
\$167,694 27	\$44,489 43	\$252,911 74	\$521,167 10	\$333,851 21	\$1,352,613 75

* Cannot state.

INCOME ACCOUNT.

Name of company.	Gross corpo- rate income.	Gross corpo- rate loss.	Deductions	
			Rents ac- crued for lease of other roads.	Joint facilities.
Abbotsford & Northeastern	\$13,104 48			
Alnapee & Western	48,006 35			\$1.0 00
Ashland, Odanah & Mar.		\$24,734 96		
Bayfield Transfer		2,820 72		
B'g Falls R'y Co.	641 44			
C., M. & St. P.	6,590,940 85			2,787 09
Chicago & Northwestern	6,367,748 63		\$38,637 53	22,239 80
C., St. P., M. & O.	1,619,046 11			12,554 81
Chi., Burl. & Quincy				
Chicago, L. S. & Eastern	38,708 55		10,541 06	
Chi., Harv. & G. Lake	1,567 02			
Chicago & Lake Superior	170 00			
Chp. Valley & Northern	2,719 98			
Drummond & Southwestern	5,816 80			
Duluth, S. S. & Atlantic	7,323 50			6,953 78
Elgin, Joliet & Eastern	8,354 03		0.38 34	
Dunbar & Wausaukee	6,148 64			
Fairchild & Northeastern		2,346 47		
Great Northern	266,502 68		1,666 67	23,954 75
Green Bay & Western	172,124 99			12,834 38
Hazelhurst & Southeastern	8,423 05			
Hillsboro & Northeastern	2,637 88			
Illinois Central		24,130 47		
Iola & Northern	2,299 86			
J. R. Davis L. Co., L. R'y				
Kewaunee, G. Bay & W.	53,103 30			
La Crosse & Southeastern	25,072 27			3,000 00
Lake Sup. Ter. & Transfer	10,070 55			1,279 11
Laona & Northern	3,148 61			
Marathon County R'y Co.		1,974 75		
Marinette, Tom. & W.	16,662 06			
Min. Point & Northern	7,003 30			1,183 50
M., St. P. & S. Ste. M.	600,611 52			
Northern Pacific		17,462 72		
N. W. Coal R'y Co.	39,188 38			
Oshkosh Transp. Co.	6,999 63			
Roddiss L. & V. Co., L. R'y		251 48		
Robbins R'y Co.	438 95			
Stanley, Merrill & Phillips	17,840 53		600 00	
Superior & Southeastern		9,172 84		
Tomahawk & Eastern	3,016 74		1,000 00	
Waupaca-Green Bay		8 27		
Whitcomb & Morris		352 20		
Winona Bridge R'y Co.				
Wisconsin Central	1,899,461 02			340,708 11
Wisconsin & Michigan	18,022 42			3,528 94
Wisconsin & Northern	13,589 71			522 00
Wis., Ruby & Southern				
Wisconsin Northwestern	21,757 21			
Lincoln & Oneida Co.				
Mattoon R'y Co.	11,682 24			
Mil., Bay View & Chicago	11,500 00			
Total	\$17,922,535 86	\$63,234 88	\$53,404 20	\$431,787 26

¹ Proportional.

² Cannot state.

WISCONSIN, 1909—Continued.

From gross corporate income.

Hire of equipment.	Interest ac- crued on funded debt.	Other interest.	Other deductions.	Total deduc- tions from gross corporate income.
\$60 00	\$6,720 00			\$6,780 00
501 18	21,250 00			21,961 18
			\$756 18	756 18
150 00				150 00
¹ 217,520 17	¹ 1,431,137 35			1,651,454 51
¹ 126,532 40	¹ 1,921,018 20	¹ \$227 64	¹ 43,911 26	2,152,566 92
¹ 8,513 49	¹ 734,070 18	¹ 5,234 10	5 00	760,377 58
			91,630 67	102,208 33
	3,125 00	612 74		3,737 74
	6,862 36	205 50		7,157 86
	3,000 00			3,000 00
	151,970 52			161,930 30
			8,333 33	9,291 67
	(*)		1 00	25,622 42
	56,250 00			60,084 38
4,063 17	83,256 95			90,920 12
	20,400 00	87 06		20,487 06
	37,500 00	2,375 00		42,875 00
16 44	8,775 00			10,070 55
		3,883 81		3,883 81
		1,008 80		1,008 80
844 14	22,500 00	2,594 34		27,121 98
	482,761 10			482,761 10
	39,700 00	6,830 80	9,839 42	(*)
				56,380 22
36	25,000 00	1,651 80		27,252 25
7,038 20				8,188 20
68,632 36	1,151,505 11	4,489 70	506 36	1,534,021 73
	55,297 00	8,303 96		67,120 90
				522 00
		115 00	9,937 35	10,052 35
		3,000 00		3,000 00
\$133 520 91	\$6,298,104 77	\$10,800 52	\$164,975 57	\$7,392,683 23

* Not given.

INCOME ACCOUNT.

Name of company.	Net corporate income.	Net corporate loss.
Abbotsford & Northeastern	\$6,414 48	
Ahnapee & Western	26,015 17	
Ashland, Odanah & Marengo		\$25,401 14
Bayfield Transfer		2,820 72
Big Falls R'y Co.	491 44	
Chicago, Milwaukee & St. Paul	4,039,486 34	
Chicago & Northwestern	4,215,181 71	
Chicago, St. Paul, Minneapolis & Omaha	858,668 53	
Chicago, Burlington & Quincy		
Chicago, Lake Shore & Eastern		63,409 78
Chicago, Harvard & Geneva Lake		2,170 72
Chicago & Lake Superior	170 00	
Chippewa Valley & Northern		4,437 88
Drummond & Southwestern	2,816 80	
Duluth, South Shore & Atlantic		154,606 80
Elgin, Joliet & Eastern		987 64
Dunbar & Wausaukee	6,148 64	
Fairchild & Northeastern		2,346 47
Great Northern	\$240,880 26	
Green Bay & Western	108,040 61	
Hazelhurst & Southeastern	8,423 96	
Hillsboro & Northeastern	2,637 88	
Illinois Central		115,050 59
Iola & Northern	2,299 86	
J. R. Davis Lumber Co., Logging R'y		
Kewaunee, Green Bay & Western	32,616 33	
La Crosse & Southeastern		17,802 73
Lake Superior Terminal & Transfer		
Laona & Northern		735 20
Marathon County R'y Co.		3,073 64
Marinette, Tomahawk & Western	16,662 96	
Mineral Point & Northern		19,218 59
Minneapolis, St. Paul & Sault Ste. Marie	117,850 42	
Northern Pacific		\$17,462 72
Northwestern Coal R'y Co.		17,200 84
Oshkosh Transportation Co.	6,999 63	
Roddis Lumber & Veneer Co., Logging R'y		251 48
Robbins R'y Co.	438 95	
Stanley, Merrill & Phillips		9,411 72
Superior & Southeastern		9,172 84
Tomahawk & Eastern		5,971 46
Waupaca-Green Bay		8 27
Whitcomb & Morris		332 20
Winona Bridge R'y Co.		
Wisconsin Central	335,439 89	
Wisconsin & Michigan		49,107 48
Wisconsin & Northern	13,067 71	
Wisconsin, Ruby & Southern		
Wisconsin Northwestern	11,704 86	
Lincoln & Oneida Co.		
Mattoon R'y Co.	8,682 24	
Milwaukee, Bay View & Chicago	11,500 00	
Total	\$10,967,638 66	\$521,020 91

¹ Proportional.

INCOME ACCOUNT.

Name of company.	Surplus from operations for year ending June 30, 1909.	Deficit from operations for year ending June 30, 19 9.
Abbotsford & Northeastern	\$6,414 48	.....
Annapee & Western	26,015 17	.....
Ashland, Odanah & Marengo .....	.....	\$25,491 14
Bayfield Transfer .....	.....	2,820 73
Big Falls R'y Co.	491 44	.....
Chicago, Milwaukee & St. Paul.....	\$3,034,809 12	.....
Chicago & Northwestern ¹ .....	.....	.....
Chicago, St. Paul, Minneapolis & Omaha.....	\$62,039 85	.....
Chicago, Burlington & Quincy.....	.....	.....
Chicago, Lake Shore & Eastern.....	.....	63,409 78
Chicago, Harvard & Geneva Lake.....	.....	2,170 72
Chicago & Lake Superior	170 00	.....
Chippewa Valley & Northern .....	.....	4,437 88
Drummond & Southwestern	2,816 80	.....
Duluth, South Shore & Atlantic.....	.....	154,006 80
Elgin, Joliet & Eastern .....	.....	937 64
Dunbar & Wausaukee	6,148 64	.....
Fairchild & Northeastern .....	.....	2,346 47
Great Northern	\$240,880 26	.....
Green Bay & Western.....	.....	21,959 39
Hazelhurst & Southeastern	1,423 95	.....
Hillsboro & Northeastern	2,637 83	.....
Illinois Central .....	.....	115,050 59
Iola & Northern	2,210 86	.....
J. R. Davis Lumber Co., Logging R'y.....	.....	.....
Kewaunee, Green Bay & Western.....	32,142 22	.....
La Crosse & Southeastern .....	.....	17,802 73
Lake Superior Terminal & Transfer.....	.....	.....
Lions & Northern .....	.....	735 20
Marathon County R'y Co.....	.....	3,073 64
Marinette, Tomahawk & Western.....	16,602 00	.....
Mineral Point & Northern .....	.....	19,218 50
Minneapolis, St. Paul & Sault Ste. Marie.....	.....	169,646 21
Northern Pacific .....	.....	\$17,462 72
Northwestern Coal R'y Co.....	.....	17,200 84
Oshkosh Transportation Co. ....	.....	609 37
Roddis Lumber & Veneer Co., Logging R'y.....	.....	251 48
Robbins R'y Co.	438 95	.....
Stanley, Merrill & Phillips.....	9,411 72	.....
Superior & Southeastern .....	.....	9,172 84
Tomahawk & Eastern .....	.....	5,071 45
Waupaca-Green Bay .....	.....	8 27
Whitcomb & Morris .....	.....	332 20
Winona Bridge R'y Co.....	.....	.....
Wisconsin Central	335,439 80	.....
Wisconsin & Michigan .....	.....	49,107 43
Wisconsin & Northern	13,037 71	.....
Wisconsin, Ruby & Southern.....	.....	.....
Wisconsin Northwestern	11,704 86	.....
Lincoln & Oneida Co.....	.....	.....
Mattoon R'y Co.	3,835 25	.....
Milwaukee, Bay View & Chicago.....	.....	.....
Total	(^a)	(^a)

¹ Not given.² Includes \$374,502.81, premium on common stock sold in 1901 and 1902.³ No separate account kept for Wisconsin.

WISCONSIN, 1909—Concluded.

Surplus on June 30, 1908.	Deficit on June 30, 1908.	Additions for year.	Deduct ions for year.	Surplus on June 30, 1909.	Deficit on June 30, 1909.
\$1,312 98				\$7,627 40	
27,394 10				53,309 27	
(1)	\$335 83				\$25,820 97
218 44				709 88	
(1)					
(1)					
(1)					
(1)					
(1)					
8,601 89				4,163 51	
	25,630 35				22,813 55
	1,638,081 88		\$5,332 62		2,147,971 30
(1)					
(1)					
(1)					
(1)					
172,415 38				150,455 90	
8 70) 00				10,123 95	
(1)					
8,568 99				10,868 85	
98,747 01				125,880 23	
	18,517 59				36,320 32
(1)					
(1)					
	17,349 28				696 32
(1)	78,089 88				97,258 47
	261,747 24				278,948 08
1,739 92				1,139 55	
					251 48
8,945 13					400 59
(1)					
7,093 03				1,124 57	
(1)					
(1)					
2,087,712 50		815 80	548,103 49	1,875,804 70	
	30,756 96				79,864 44
	1,356 62			11,711 09	
24,977 80				36,082 66	
8,104 56		813 51	1,068 28	11,655 04	
5,750 00				5,750 00	
(*)	(*)	(*)	(*)	(*)	(*)

* Includes \$35,066.40 "Other properties land grants profits."

* Represents total of amounts reported only.

* Total omitted on account of the incompleteness of reports.

INCOME ACCOUNT,

Of Roads Operating in Wisconsin as Reported to the

Operating

Name of company.	Rail road operations.			
	Operating revenues.	Operating expenses.	Net operating revenue.	Net operating deficit.
Abbotsford & N. E.....	\$32,018 42	\$17,734 14	\$14,284 28	.....
Ahnapee & Western.....	93,278 64	44,057 70	49,220 94	.....
Ashland, Odanah & M.....	35,934 61	59,640 80	.....	\$23,705 19
Bayfield Transfer	7,215 25	9,755 84	.....	2,540 59
Big Falls R'y Co.....	7,408 78	6,481 57	927 21	.....
C., M. & St. P.....	50,897,463 49	38,731,238 00	21,166,224 80	.....
Chi. & Northwestern...	65,978,471 03	43,191,239 41	22,787,231 62	.....
C., St. P., M. & O.....	13,524,649 94	8,831,228 85	4,693,421 09	.....
C., B. & Q.....	78,612,629 36	54,590,997 77	24,021,631 59	.....
Chicago, L. S. & E.....	3,891,227 43	2,426,973 25	1,464,254 18	.....
Chi., Harv. & G. Lake.	29,732 02	25,934 05	3,797 97	.....
Chi. & Lake Superior...	6,034 57	5,808 52	226 05	.....
Chp. Valley & N.....	16,644 98	13,384 25	3,260 73	.....
Drummond & S. W.....	25,157 83	18,892 19	6,265 64	.....
Duluth, S. S. & Atlantic	2,719,337 86	1,979,518 07	739,819 79	.....
Elgin, Joliet & Eastern	2,954,969 27	1,826,451 34	1,128,517 93	.....
Dunbar & Wausaukee...	21,406 29	14,419 61	7,046 68	.....
Fairchild & N. E.....	20,522 00	21,544 60	.....	1,022 51
Great Northern	53,260,090 02	32,187,702 34	21,072,387 68	.....
Green Bay & Western...	581,617 15	406,379 72	175,237 43	.....
Hazelhurst & S. E.....	23,827 75	15,171 83	8,655 92	.....
Hillsboro & N. Eastern	15,671 43	12,890 86	2,810 57	.....
Illinois Central	53,672,336 28	38,415,638 63	15,256,697 65	.....
Iola & Northern	8,254 59	6,132 20	2,122 30	.....
J. R. D. L. Co., L. R'y	.....	.....	.....	.....
Keweenaw, G. B. & W.	141,511 09	88,303 58	53,207 51	.....
La Crosse & S. E.....	70,554 70	42,423 37	28,131 33	.....
Lake Superior T. & T.	144,075 54	129,987 25	14,088 29	.....
Laona & Northern	16,630 46	13,024 62	3,605 84	.....
Marathon Co. R'y Co...	6,240 25	7,812 49	.....	1,533 24
Maquette, Tom. & W...	35,120 06	23,977 12	8,152 54	.....
Min. Pt. & Northern...	77,469 91	60,307 36	11,162 55	.....
M., St. P. & S. Ste. M.	12,339,754 90	6,914,607 37	5,425,147 53	.....
Northern Pacific	68,460,747 21	38,021,004 65	30,440,742 56	.....
N. W. Coal R'y Co.....	17,223 62	16,951 00	272 62	.....
Oshkosh Transp. Co.....	.....	.....	.....	.....
R. L. & V. Co., L. R'y.	5,565 19	5,565 19	.....	.....
Robbins R'y Co.....	4,633 06	3,614 27	1,018 79	.....
Stanley, Merrill & P...	78,601 65	58,496 80	20,134 85	.....
Superior & S. Eastern..	16,091 88	24,735 58	.....	8,643 70
Tomahawk & Eastern...	13,391 94	10,543 44	2,848 50	.....
Waupaca-Green Bay ...	17,582 81	17,591 11	.....	8 27
Whitecomb & Morris...	2,893 98	3,111 87	.....	217 89
Winona Bridge R'y Co.	.....	.....	.....	.....
Wisconsin Central	7,494,364 97	5,094,507 03	2,399,857 94	.....
Wisconsin & Michigan..	206,191 37	172,335 87	33,855 50	.....
Wisconsin & Northern...	58,631 16	39,294 01	19,347 15	.....
Wis. Ruby & Southern	.....	.....	.....	.....
Wisconsin & Northwestern	46,003 70	21,102 21	21,991 49	.....
Lincoln & Oshkosh Co...	.....	.....	.....	.....
Mattoon R'y Co.....	31,464 01	24,106 87	12,277 14	.....
Mill., Bay V. & Chicago	.....	.....	.....	.....
Total.....	424,731,811 17	\$273,633,609 29	151,135,904 27	\$17,702 39

WHOLE LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Income.

Outside operations.				Total net revenue.	Total net deficit.
Revenues.	Expenses.	Net revenue.	Net deficit.		
				\$14,284 28	
				49,220 94	
					\$23,706 19
					2,540 59
				927 21	
\$1,378 577 98	\$1,219,895 41	\$179,082 57		21,345,907 46	
560 480 77	576,587 31		\$15,906 54	22,771,325 08	
124 374 49	126,096 26		1,711 77	4,691,709 32	
991,057 23	847,473 04		158,406 71	23,893,224 88	
				1,464,254 18	
				3,797 97	
				226 05	
				3,260 73	
				6,265 64	
66,248 97	58,382 76	7,866 21		747,686 00	
				1,128,517 03	
				7,046 68	
					1,022 51
914,123 88	664,930 87	249,193 01		21,327,585 69	
				175,237 43	
				8,655 02	
				2,810 57	
326,754 75	360,548 39		33,798 64	15,222,004 01	
				2,122 30	
				53,207 51	
				28,131 33	
				14,068 29	
				3,605 84	
					1,563 24
				8,152 54	
				11,162 55	
289,544 27	183,109 22	86,435 05		5,511,583 58	
1,713,772 94	1,284,413 36	429,359 58		30,870,102 14	
				272 62	
11,014 75	3,007 38	7,917 37		7,917 37	
				1,018 79	
				20,134 85	
					8,643 70
				2,848 50	
					8 27
					217 89
62,218 14	57,135 95	5,112 19		2,404,970 13	
4 001 23	7,775 13		3,773 90	30,081 60	
				10,347 15	
280 11		280 11		22,271 60	
				12,297 14	
\$6,142,684 51	\$5,390,425 93	\$855,651 00	\$23,592 59	\$151,838,162 89	\$17,702 39

INCOME ACCOUNT.

Name of company.	Operating income—Concluded.			Other Income from lease of road.
	Taxes accrued.	Operating income.	Operating loss	
Abbotsford & Northeastern	\$1,069 80	\$13,194 48	.....	.....
Ahnapee & Western.....	2,408 84	46,812 10	.....	.....
Ashland, Odanah & Mar.....	1,028 77	.....	\$24,734 96	.....
Bayfield Transfer	280 13	.....	2,620 72	.....
Big Falls R'y Co.....	285 77	641 44	.....	.....
C. M. & St. P.....	2,428,675 61	18,917,231 85	.....	.....
Chicago & Northwestern....	2,714,631 79	20,056,693 29	.....	.....
C. St. P., M. & O.....	641,166 99	4,050,542 33	.....	.....
Chi., Burl. & Quincy.....	2,517,017 52	21,376,207 36	.....	\$2,690,44
Chicago, L. S. & Eastern...	32,818 15	1,431,436 03	.....	.....
Chicago, Harvard & G. L....	825 07	2,972 90	.....	.....
Chicago & Lake Superior....	56 05	170 00	.....	.....
Chlp. Valley & Northern....	540 75	2,719 98	.....	.....
Drummond & Southwestern	448 84	5,816 80	.....	.....
Duluth, S. S. & Atlantic...	203,509 70	544,066 30	.....	.....
Elgin, Joliet & Eastern.....	120,314 91	1,008,203 02	.....	.....
Dunbar & Wausaukee.....	898 04	6,148 64	.....	.....
Fairchild & Northeastern...	1,323 96	.....	2,346 47	.....
Great Northern.....	2,553,436 14	18,774,149 55	.....	6,251 00
Green Bay & Western.....	25,563 68	149,673 75	.....	.....
Hazelhurst & Southeastern.	231 97	8,423 95	.....	.....
Hillsboro & Northeastern...	173 69	2,637 88	.....	.....
Illinois Central.....	2,276,969 15	12,945,934 86	.....	15,143 51
Iola & Northern.....	137 17	1,985 13	.....	.....
J. R. Davis L. Co., L. R'y.....	.....	.....	.....	.....
Kewaunee, G. B. & Western	5,708 59	47,408 92	.....	.....
La Crosse & Southeastern...	3,809 06	24,322 27	.....	.....
Lake Superior Term. & T....	4,017 74	10,070 55	.....	.....
Laona & Northern.....	457 23	3,148 61	.....	.....
Marathon County R'y Co....	411 51	.....	1,974 75	.....
Marquette, Tom. & W.....	1,367 88	6,784 66	.....	1,000 00
Min. Point & Northern.....	3,259 16	7,903 39	.....	.....
M., St. P. & S. Ste. M.....	873,093 54	4,638,480 04	.....	.....
Northern Pacific.....	2,547,834 67	28,322,267 47	.....	219,950 66
Northwestern Coal R'y Co....	1,100 17	.....	827 55	.....
Oshkosh Transportation Co	917 74	6,999 63	.....	.....
Roddis L. & V. Co., L. R'y	251 48	.....	251 48	.....
Robbins R'y Co.....	579 84	438 95	.....	.....
Stanley, Merrill & P.....	2,294 32	17,840 53	.....	.....
Superior & Southeastern...	520 14	.....	9,172 84	.....
Tomahawk & Eastern.....	.....	2,848 50	.....	.....
Waupaca-Green Bay .....	.....	.....	8 27	.....
Whitcomb & Morris	114 31	.....	332 20	.....
Winona Bridge R'y Co.....	2,430 70	.....	2,430 70	.....
Wisconsin Central.....	350,627 20	2,054,342 03	.....	.....
Wisconsin & Michigan.....	15,054 54	15,027 06	.....	8,682 16
Wisconsin & Northern.....	5,757 44	13,589 71	.....	.....
Wis., Ruby & Southern.....	.....	.....	.....	.....
Wisconsin Northwestern ...	514 39	21,757 21	.....	.....
Lincoln & Oneida Co.....	.....	.....	.....	.....
Mattoon R'y Co.....	614 90	11,682 24	.....	.....
Millw., Vay View & Chicago	.....	.....	.....	11,500 00
Total.....	\$17,344,676 04	\$134,550,693 31	\$44,908 94	\$265,226 77

¹ Includes interest and exchange, \$1,083,211.91.

² Includes miscellaneous rents.

WHOLE LINE, 1909—Continued.

Income.

Joint facilities.	Rent, other interest and equipment loaned.	Interest accrued on bonds owned and other interest.	Dividends declared on stocks owned.	Miscellaneous income—less expense.	Total other income.
.....	.....	.....	.....	\$1,194 25	\$1,194 25
.....
.....
\$228,277 88	\$950,588 15	\$7,370 00	\$109,046 00	23,240 86	1,318,472 89
65,180 75	.....	2,837 50	1,886,192 00	599 851 25	2,554,071 50
54,108 27	.....	8,130 00	41,976 00	18,849 62	123,063 89
545,641 35	313,654 06	76,806 70	5,054 00	.....	943,846 55
362 90	.....	.....	.....	1,025 69	1,388 50
.....
.....
8,106 24	36,054 70	.....	96,150 00	5,897 73	146,208 67
135,217 68	26,971 54	18,829 70	.....	.....	181,018 98
321,583 01	409,731 99	91,481 67	5,243,900 75	1,102,333 20	7,235,331 92
372 50	5,331 18	8,750 00	.....	7,997 56	22,451 24
.....
21,209,002 47	.....	2,047,741 64	410,825 00	303,516 47	4,127,829 09
.....	.....	.....	.....	314 73	314 73
199 92	2,228 42	750 00	.....	3,176 13	5,604 67
.....	.....	.....	.....	.....	750 00
.....
.....	7,083 54	.....	.....	894 76	9,878 30
1,078 40	126,267 56	12,380 00	113,582 72	67,397 20	321,705 88
474,072 17	1,345,416 99	514,096 66	5,108,779 89	212,534 16	7,869,879 53
.....	.....	.....	.....	40,015 93	40,015 93
.....
.....
.....	.....	.....	.....	168 24	168 24
.....
47,891 55	2,551 47	9,266 67	.....	\$18,407 88	18,407 88
.....	.....	.....	.....	25,199 90	81,909 50
.....	3,367 51	.....	.....	.....	12,040 67
.....
.....
.....	.....	.....	.....	.....	11,500 00
\$3,142,675 09	\$3,290,147 11	\$2,798,440 60	\$13,010,506 36	\$2,522,085 56	\$25,029,081 49

* Rentals.

INCOME ACCOUNT.

Name of company.	Gross corporate income.	Gross corporate loss.	Deductions from	
			Rents accrued for lease of other roads.	Joint facilities.
Abbotsford & N. Eastern.	\$13,194 48			
Ahnape & Western.....	48,006 35			\$150 00
Ashland, Odanah & Mar.....		\$24,734 96		
Bayfield Transfer		2,820 72		
Big Falls R'y Co.....	641 44			
C., M. & St. P.....	20,235,704 74			455,907 93
Chicago & Northwestern.....	22,610,754 79		\$39,035 69	214,415 97
C., St. P., M. & O.....	4,173,606 22			272,791 07
Chi., Burl. & Quincy.....	23,320,033 91		5,455 00	772,506 48
Chicago, L. S. & Eastern.....	1,432,824 62		51,333 34	249,771 54
Chi., Harv. & Geneva L.....	2,972 90			
Chicago & Lake Superior.....	170 00			
Chp. Valley & Northern.....	2,719 98			
Drummond & S. W.....	5,816 80			
Duluth, S. S. & Atlantic.....	690,294 97			28,737 33
Egin. Joliet & Eastern.....	1,189,252 00		88,416 06	38,773 53
Dunbar & Wausaukee.....	6,148 64			
Fairchild & Northeastern.....		2,346 47		
Great Northern.....	26,009,481 17		1,666 67	245,290 59
Green Bay & Western.....	172,124 99			12,834 38
Hazelhurst & Southeastern.....	8,423 95			
Hillboro & Northeastern.....	2,637 88			
Illinois Central	17,073,763 95		2,680,158 11	2654,029 00
Iola & Northern	2,299 86			
J. R. Davis L. Co., L. R'y.....				
Kewanee, G. Bay & W.....	53,108 39			
La Crosse & Southeastern.....	25,072 27			3,000 00
Lake Sup. Term. & Trans.....	10,070 55			1,279 11
Laona & Northern.....	3,148 61			
Marathon County R'y Co.....		1,974 75		
Marquette, Tom. & W.....	16,662 96			
Min. Point & Northern.....	7,903 39			1,183 50
M., St. P. & S. Ste. M.....	4,959,194 92			127,251 36
Northern Pacific.....	36,192,147 00		125,451 86	210,460 65
N. W. Coal R'y Co.....	39,188 38			
Oshkosh Transp. Co.....	6,999 63			
R. L. & V. Co., L. R'y.....		251 48		
Robbins R'y Co.....	438 95			
Sawley, Merrill & P.....	17,840 53		600 00	
Superior & Southeastern.....		9,172 84		
Tomahawk & Eastern.....	3,016 74		1,000 00	
Waupaca-Green Bay.....		8 27		
Whitcomb & Morris.....		332 20		
Winona Bridge R'y, Co.....	15,968 18			
Wisconsin Central	2,130,252 52			368,510 07
Wisconsin & Michigan.....	27,076 73			7,426 22
Wisconsin & Northern.....	13,589 71			522 00
Wis., Ruby & Southern.....				
Wisconsin Northwestern.....	21,757 21			
Lincoln & Oneida Co.....				
Mattoon Rv. Co.....	11,682 24			
Mill., Bay View & Chicago.....	11,500 00			
Total.....	\$150,576,507 55	\$41,641 69	\$2,993,117 33	\$3,665,650 63

¹ Includes \$975,826.56, sinking funds.

STATISTICS—STEAM RAILROADS.

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WHOLE LINE, 1909—Continued.

gross corporate income.

Hire of equipment.	Interest accrued on funded debt.	Other interest and commis- sions.	Other deductions.	Total deduc- tions from gross corporate income.
\$60 00	\$6,720 00			\$6,780 00
591 18	21,250 00			21,991 18
			\$756 18	756 18
150 00				150 00
811,978 99	5,856,717 50			7,123,504 42
500,791 21	7,603,025 00	\$900 96	173,792 41	8,531,961 24
19,362 03	1,602,773 32	11,428 16	5,011 75	1,911,300 33
475,039 81	7,875,507 16	89,847 53	1730,597 32	9,048,973 30
11,337 72	92,479 17	222,640 77	458,333 34	1,085,931 88
	6,250 00	1,225 47		7,475 47
	6,862 36	295 50		7,157 86
	3,000 00			3,000 00
	862,805 00		199 48	891,741 81
	436,874 95	23,993 15	111 00	588,169 29
	9,006,071 41		123,162 05	9,376,190 72
	56,250 00			60,084 38
183,554 42	5,017,823 33	361,059 44	126 93	8,897,652 13
	20,400 00	87 06		20,487 06
	37,500 00	2,375 00		42,875 00
16 44	8,775 00			10,070 55
		3,883 81		3,883 81
		1,098 89		1,098 89
844 14	22,500 00	2,594 34		27,121 98
	2,224,390 00		109,502 00	2,461,143 36
	10,947,703 57	3,368,167 00	1,214 83	14,553,006 91
	39,700 00	6,830 80	9,858 42	56,389 22
36	25,000 00	1,651 89		27,252 25
7,988 20				8,988 20
	19,200 00			19,200 00
72,050 56	1,245,236 93	4,854 88	547 54	1,691,109 98
	106,550 00	11,463 23		124,439 45
				522 00
		115 00	9,937 35	10,052 35
		3,000 00		3,000 00
\$2,023,815 06	\$53,149,364 70	\$4,017,518 88	\$1,023,150 09	\$57,532,017 20

* Includes miscellaneous rents.

INCOME ACCOUNT.

Italic figures denote credits.

Name of Company.	Net corporate income.	Net corporate loss.
Abbotsford & Northeastern.....	\$6,414 48	
Ahnapee & Western	26,015 17	
Ashland, Odanah & Marengo.....		\$25,491 14
Bayfield Transfer		2,820 72
Big Falls R'y Co.....	491 44	
Chicago, Milwaukee & St. Paul.....	13,112,200 32	
Chicago & Northwestern	14,078,793 53	
Chicago, St. Paul, Minneapolis & Omaha.....	2,262,239 89	
Chicago, Burlington & Quincy.....	12,371,080 61	
Chicago, Lake Shore & Eastern.....	340,892 74	
Chicago, Harvard & Geneva Lake.....		4,502 57
Chicago & Lake Superior.....	170 00	
Chippewa Valley & Northern.....		4,437 88
Drummond & Southwestern	2,816 80	
Duluth, South Shore & Atlantic.....		201,446 84
Egin, Joliet & Eastern.....	601,062 71	
Dunbar & Wausaukee	6,148 64	
Fairchild & Northeastern		2,346 47
Great Northern	16,683,290 45	
Green Bay & Western.....	103,040 61	
Hazelhurst & Southeastern	8,423 95	
Hillsboro & Northeastern	2,637 88	
Illinois Central	8,176,111 82	
Iola & Northern	2,299 86	
J. R. Davis Lumber Co., Logging R'y.....		
Kewaunee, Green Bay & Western.....	32,616 33	
La Crosse & Southeastern.....		17,802 73
Lake Superior Terminal & Transfer.....		735 20
Laona & Northern		3,073 64
Marathon County R'y Co.....		
Marinette, Tomahawk & Western.....	16,662 96	
Mineral Point & Northern.....		19,218 59
Minneapolis, St. Paul & Sault Ste. Marie.....	2,498,051 50	
Northern Pacific	21,639,140 09	
Northwestern Coal R'y Co.....		17,200 84
Oshkosh Transportation Co.	6,999 63	
Roddia Lumber & Veneer Co., Logging R'y.....		251 48
Robbins R'y Co.	438 95	
Stanley, Merrill & Phillips.....		9,411 72
Superior & Southeastern		9,172 84
Tomahawk & Eastern		5,971 46
Waupaca-Green Bay		8 27
Whitcomb & Morris		332 20
Winona Bridge R'y Co.....		3,231 82
Wisconsin Central	448,052 54	
Wisconsin & Michigan		97,362 72
Wisconsin & Northern	13,067 71	
Wisconsin, Ruby & Southern.....		
Wisconsin Northwestern	11,704 86	
Lincoln & Oneida Co.....		
Mattoon R'y Co.	8,682 24	
Milwaukee, Bay View & Chicago	11,500 00	
Total	\$92,427,067 79	\$424,819 13

¹ Nominal value of securities of Insurance department credited Income account, June, 1898.

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Disposition of Corporate Income.

[illegible]

² Annual sinking fund payment on C. & N. W. Ry. sinking fund bonds of 1879.

INCOME ACCOUNT.

Name of Company.	Surplus from operations for year ending June 30, 1909.	Deficit from operations for year ending June 30, 1909.
Abbotsford & Northeastern	\$6,414 48	
Ahnapee & Western	26,015 17	
Ashland, Odanah & Marengo		\$25,491 14
Bayfield Transfer		2,820 72
Big Falls R'y Co.	491 44	
Chicago, Milwaukee & St. Paul	25,318,922 00	
Chicago & Northwestern	5,170,790 55	
Chicago, St. Paul, Minneapolis & Omaha	175,329 89	
Chicago, Burlington & Quincy	1,296,871 75	
Chicago, Lake Shore & Eastern	335,984 06	
Chicago, Harvard & Geneva Lake		4,502 57
Chicago & Lake Superior	170 00	
Chippewa Valley & Northern		4,437 88
Dunsmuir & Southwestern	2,816 80	
Duluth, South Shore & Atlantic		201,146 84
Eglin, Joliet & Eastern	334,493 38	
Dunbar & Wausaukee	6,148 64	
Fairchild & Northeastern		2,346 47
Great Northern		847,341 23
Green Bay & Western		21,950 20
Hazelnut & Southeastern	1,423 95	
Hillsboro & Northeastern	2,637 88	
Illinois Central	251,149 40	
Iowa & Northern	2,290 83	
J. R. Davis Lumber Co., Logging R'y		
Kewaunee, Green Bay & Western	32,142 22	
La Crosse & Southeastern		17,802 73
Lake Superior Terminal & Transfer		
Laona & Northern		735 70
Marathon County R'y Co.		3,073 61
Marquette, Tomahawk & Western	16,662 96	
Mineral Point & Northern		19,218 50
Minneapolis, St. Paul & Sault Ste. Marie	532,051 56	
Northern Pacific	7,334,350 00	
Northwestern Coal R'y Co.		17,200 81
Oshkosh Transportation Co.		600 37
Rodell's Lumber & Veneer Co., Logging R'y		251 48
Robbins R'y Co.	438 95	
Stanley, Merrill & Phillips		9,411 72
Superior & Southeastern		9,172 84
Tomahawk & Eastern		5,971 46
Waupaca-Green Bay		8 27
Whitcomb & Morris		352 20
Winona Bridge R'y Co.		3,291 82
Wisconsin Central		144,717 25
Wisconsin & Michigan		97,362 72
Wisconsin & Northern	13,067 71	
Wisconsin, Ruby & Southern		
Wisconsin Northwestern	11,704 86	
Lincoln & Oneda Co.		
Mattson R'y Co.	3,835 25	
Milwaukee, Bay View & Chicago	11,500 00	
Total	\$21,077,713 45	\$1,439,437 37

¹ Not given.² Includes \$1,532,335.68, premium on common stock.³ Includes \$315,133.70, discount on securities sold (net).⁴ Other properties and grants profits.⁵ Includes \$159,118.81, excess of accrued interest on funded debt over amount paid during the year.

WHOLE LINE, 1909—Concluded.

Surplus on June 30, 1908.	Deficit on June 30, 1908.	Additions for year.	Deductions for year.	Surplus on June 30, 1909.	Deficit on June 30, 1909.
\$1,212 92				\$7,627 40	
27,294 10				53,300 27	
	\$835 88				\$25,826 97
(1)					
218 44				709 88	
42,041,973 47				47,900 875 47	
23,632,454 73			\$1,131,086 00	30,672,159 22	
3,668,968 49		\$35,066 40		3,878,662 78	
539 436,889 79				40,672,761 54	
45,447 47		19,326 10		400,935 23	
	25,505 90				30,008 47
(1)					
8,601 39				4,163 51	
	25,630 35				22,813 55
	3,028,953 45		28,580 93		3,238,981 22
1,245 915 26		106,835 07	30,883 45	1,746,420 26	
(1)					
27,183,091 52		8,772,247 03		35,107,907 29	
172,415 38				150,435 99	
8,700 00				10,123 95	
74,244,515 23			1,470,074 33	3,025,500 30	
8,563 99				10,868 85	
93,747 01				125,870 23	
	18,517 59				33,320 32
(1)					
(1)					
	17,349 28				681 32
	78,039 88				97,258 47
6,152 26 97		35,593 04		7,239,851 57	
50,611 314 58		27,384 76	1,001 31	58,172,008 07	
	261,747 24				278,048 08
1,739 92				1,139 53	
					251 48
8,945 13					406 50
(1)					
7,096 03				1,124 57	
(1)					
36,895 89				33,635 07	
2,259,940 16		904 53		2,115,127 40	
	82,488 96				179,851 68
	1,356 62			11,711 09	
24,977 80				36,682 66	
8 104 56		813 51	1,098 28	11,655 04	
5,750 00				5,750 00	
(8)	(8)	(8)	(8)	(8)	(8)

^a On May 31, 1909.

^b Surplus \$5,652,702.92 in 1908 report. \$1,408,180.92. "Surplus Dividend Fund, now shown in balance sheet to correspond to "Assets in Surplus Dividend Fund."

^c Totals omitted on account of the incompleteness of reports.

OPERATING REVENUES.

Actual Earnings of Roads Operating in Wisconsin as Reported
Italic figures denote credits.

Revenue from

Name of company.	Freight revenue.	Passenger revenue.	Excess baggage revenue.	Parlor and chair car revenue.	Mail revenue.
Abbotsford & N. E...	\$27,105 24	\$3,582 15	\$2 43		\$651 08
Ahnapee & Western...	48,416 04	37,185 52	683 05		3,061 96
Ash., Odanah & M....	33,221 07	632 35			
Bayfield Transfer	5,740 91	1,324 50			
Big Falls R'y Co.....	6,731 59	326 60			350 50
C., M. & St. P.....	12,271,357 77	3,721,818 61	58,224 58		631,146 55
C. & N. W.....	12,530,287 24	4,240,822 08	62,574 62		333,656 07
C., St. P., M. & O....	4,051,589 38	1,768,886 48	30,632 94		97,207 22
C., B. & Q.....	2,431,461 80	666,291 57	11,998 45		39,802 08
Chl., L. S. & Eastern	43,618 97				
Chl., Harv. & G. L....	7,507 12	6,521 70	03		249 63
Chl. & Lake Superior	2,996 71	2,204 85	43 80		153 88
Cuip. Val. & N.....	16,249 07	395 91			
Drummond & S. W....	25,157 83				
Duluth, S. S. & Atl..	193,872 90	121,027 68	817 57		9,452 04
Elgin, Joliet & East..	9,408 40				
Dunbar & Wausaukee.	20,890 79	29 50			
Fairchild & N. E....	13,062 24	5,680 41	96 10		1,567 92
Great Northern	1,043,609 97	91,164 39	1,306 11	\$1,607 95	4,611 49
Green Bay & Western	373,439 32	162,484 08	2,494 49		16,766 85
Hazelhurst & S. E....	23,658 87	3 30			
Hillsboro & N. E....	10,652 07	3,899 41	126 97		225 36
Illinois Central	71,138 59	56,404 54	830 22		6,783 30
Iola & Northern	5,725 88	2,043 32	112 07		222 30
J. R. D. L. Co.....	737 33				
K., G. B. & W.....	96,335 01	33,838 17	570 97		3,522 96
La Crosse & S. E....	27,716 04	38,790 26			1,659 03
Lake Sup. T. & T....					
Leona & Northern.....	16,172 71	457.75			
Marathon Co. R'y Co.	6,249 25				
Marquette, T. & W...	30,498 91	3,732 85	167 76		725 14
Mineral Point & N....	65,874 49	8,138 38	202 60		1,184 39
M., St. P. & S. S. M.	1,321,073 14	372,041 94	5,228 79		51,894 16
Northern Pacific	318,709 81	185,196 03	2,499 65		6,462 97
N. W. Coal R'y Co....					
Oshkosh Transp. Co....					
Roddiss L. & V. Co....	433 00				
Robbins R'y Co.....	4,633 06				
Stanley, Merrill & P.	71,389 08	5,606 32	1 00		449 09
Superior & S. E....	16,091 88				
Tomahawk & Eastern	12,156 67	953 43	5 33		96 51
Waupaca Green Bay..	9,989 10	7,415 29	66 36		
Whitcomb & Morris..	2,893 06				
Winona B. R'y Co....					
Wisconsin Central ...	4,860,405 74	1,257,217 49	14,128 87		106,708 43
Wisconsin & Michigan	123,968 64	18,840 58	206 53		2,195 00
Wisconsin & Northern	36,541 69	20,285 58	66 10		698 61
Wis., Ruby & S.....	2,966 53				250 00
Wis. Northwestern ..	44,553 32	1,540 38			
Lincoln & Onelda Co..					
Mattoon R'y Co.....	32,372 32	3,126 70	47 85		430 91
Mil., Bay V. & Chl..					
Total.....	\$40,368,767 50	\$12,852,079 70	\$193,155 24	\$1,607 95	\$1,324,186 12

¹ Includes \$113,657.94, switching for tenant companies at cost.

WISCONSIN, 1900.

to the Railroad Commission for the Year Ending June 30, 1900.

Transportation.

Express revenue.	Milk revenue on passenger trains.	Other passenger train revenue.	Switching revenue.	Special service train revenue.	Miscellan- eous trans- portation revenue.	Total.
\$263 28		\$65 00				\$31,000 18
3,360 97						92,707 54
				\$1,275 00		35,128 42
						7,065 41
						7,408 78
401,193 03	\$85,567 92	3,129 97	\$214,527 27	7,806 85	\$5,176 08	17,300,948 03
473,015 58	54,096 39	21,730 85	114,512 06	9,293 06	18,625 13	17,838,613 08
187,327 14	7,387 59	869 79	40,301 15	1,788 49	1,713 48	6,187,923 06
103,502 53	3,181 01	2 33	10,020 47		2,008 70	3,268,939 54
			28,737 50			72,356 47
433 01	15 23			130 20		14,866 01
525 60						6,014 84
						16,644 98
						25,157 83
3,599 44			1,474 57	1,265 28	95 02	331,074 50
			2,473 50			11,881 90
					500 00	21,466 29
115 42						20,522 09
5,977 81		9 83	32,467 58	44 21		1,180,830 34
6,969 64			15,183 75			577,338 73
105 58						23,827 75
767 62						15,071 43
12,513 06	154 72	119 26	420 00	66 00	373 00	150,808 09
89 02						8,192 59
						737 33
1,753 64			4,434 75			140,455 50
1,200 00					1,179 77	70,554 70
			136,979 58			125,979 58
						16,680 46
						6,249 25
						35,124 06
1,080 67				249 95		76,739 48
30,388 56			1,766 93	3,710 87	537 34	1,782,968 80
30,839 87		256 29	17,790 26	153 57	10 00	551,918 43
			17,223 02			17,223 02
					5,132 19	5,565 19
						4,633 06
51 41			569 00	184 05		78,240 55
						16,091 88
180 00						13,391 94
110 53						17,581 28
						2,893 98
157,396 99	5,563 25		30,175 30	873 57	195 90	6,434,604 54
368 60			277 00	776 99		140,628 34
			361 00			57,952 18
						3,216 53
						46,093 70
487 05						30,444 83
\$1,412,830 07	\$155,966 71	\$26,183 32	\$655,157 43	\$27,028 38	\$30,146 61	\$57,054,700 08

OPERATING REVENUES.

Italic figures denote credits.

Name of company.	Revenue from Operation			
	Station and train privileges.	Parcel-room receipts.	Storage, freight.	Storage, baggage.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls R'y Co.....				
Chi., Mil. & St. Paul.....	\$7,108 65	\$37 70	\$394 01	\$2,469 50
Chicago & Northwestern.....	8,701 99	857 82	614 28	2,205 18
C., St. P., M. & O.....	3,228 43		2,864 46	136 70
Cal., Burl. & Quincy.....			23 90	205 45
Chicago, L. S. & Eastern.....				
Chicago, Harv. & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Du.uth, South Shore & Atlantic.....	100 24		6 42	
E'gin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	162 48		756 29	12 15
Green Bay & Western.....	224 17			
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central.....	199 59	16 50		33 35
Iola & Northern.....				
J. R. Davis Lbr. Co., Log. R'y.....				
Kewaunee, Green Bay & W.....				
La Crosse & Southeastern.....				
Lake Superior Terminal & T.....				247 20
Laona & Northern.....				
Marathon County R'y Co.....				
Marquette, Tomahawk & W.....				
Mineral Point & Northern.....				
Mpls., St. P. & S. Ste. M.....	1,494 54	23 80	10 55	37 97
Northern Pacific.....			159 29	23 65
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddie Lbr. & V. Co., L. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....				
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay.....	1 56			
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....	1,498 84	50	2,573 34	
Wisconsin & Michigan.....	34 24			
Wisconsin & Northern.....				1 00
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Milwaukee, Bay View & Chi.....				
Total.....	\$22,824 73	\$936 32	\$7,854 74	\$5,372 45

¹ Joint facilities—Cr.—for tenant companies at cost.

WISCONSIN, 1909—Concluded.

Other than Transportation.					Total operating revenues.	Mileage upon which based.
Car service.	Telegraph and telephone service.	Rents of buildings and other property.	Joint facilities and miscellaneous.	Total.		
\$17 00	\$50 84	.....	\$281 40	\$349 24	\$32,018 42	15.36
365 50	.....	.....	205 60	571 10	93,278 64	34.60
.....	.....	.....	806 19	806 19	37,984 61	30.00
.....	.....	\$149 84	.....	149 84	7,215 25	15.86
.....	.....	.....	.....	.....	7,408 78	21.00
27,887 37	7,009 08	44,347 51	4,121 00	94,014 77	17,493,963 40	1,774.12
54,433 87	.....	13,775 36	4,245 49	81,833 90	17,943,447 67	1,976.35
5,609 50	.....	8,951 10	4,093 02	24,802 21	6,212,815 87	762.52
1,579 02	1,935 89	2,580 08	2,810 22	9,146 71	3,278,106 25	223.10
12,053 00	.....	.....	.....	12,053 00	81,409 47	18.92
.....	.....	.....	.....	.....	14,866 01	6.00
.....	19 73	.....	.....	19 73	6,084 57	3.24
.....	.....	.....	.....	.....	16,644 96	18.79
.....	.....	.....	.....	.....	25,157 83	8.18
109 07	18 54	293 50	1,013 04	1,600 74	333,275 24	113.59
1,506 00	.....	.....	.....	1,506 00	13,387 90	18.92
.....	.....	.....	.....	.....	21,466 29	18.50
.....	.....	.....	.....	.....	20,522 00	38.00
1,709 74	83 84	464 05	10,136 10	13,318 47	1,194,177 81	87.47
2,038 00	.....	.....	2,016 25	4,278 42	581,617 15	225.00
.....	.....	.....	.....	.....	23,827 75	23.99
.....	.....	.....	.....	.....	15,671 43	5.00
504 00	.....	2 50	.....	756 24	151,564 03	91.31
62 00	.....	.....	.....	62 00	8,254 50	4.70
.....	.....	.....	.....	.....	737 33	22.50
478 00	.....	.....	577 59	1,055 59	141,511 09	36.70
.....	.....	.....	.....	.....	70,554 70	40.81
210 50	.....	5,824 45	11,813 81	18,005 96	144,075 54	21.30
.....	.....	.....	.....	.....	16,630 46	18.09
.....	.....	.....	.....	.....	6,249 25	21.50
.....	.....	5 00	.....	5 00	31,129 66	23.09
316 01	115 33	25 00	274 10	730 43	77,460 91	30.60
1,618 03	4,714 06	1,005 00	64 92	8,969 77	1,791,956 66	373.01
901 75	1,643 64	2,648 74	9,654 73	15,121 80	577,040 28	145.79
.....	.....	.....	40,015 93	40,015 93	57,239 55	8.00
.....	.....	.....	.....	.....	5,565 19	15.00
.....	.....	.....	.....	.....	4,633 06	28.60
53 00	141 10	187 00	.....	361 10	78,601 65	48.79
.....	.....	.....	.....	.....	16,021 88	28.30
.....	.....	.....	.....	.....	13,391 94	20.77
.....	.....	.....	.....	1 56	17,582 84	10.00
.....	.....	.....	.....	.....	2,803 98	7.08
9,938 86	.....	3,443 30	168 97	17,673 81	6,452,328 35	854.35
123 00	.....	425 00	2,132 11	2,734 35	149,362 69	71.66
142 00	530 18	5 00	.....	678 18	58,631 16	54.12
.....	.....	.....	.....	.....	3,916 53	5.00
.....	.....	.....	.....	.....	46,093 70	44.80
.....
.....	19 18	.....	.....	19 18	36,464 01	29.56
\$171,937 90	\$16,422 26	\$84,112 38	\$94,330 51	\$151,821 31	\$67,408,330 34	7,429.47

OPERATING REVENUES.
Actual Earnings of Roads Operating in Wisconsin as Reported
Revenues from

Name of Company.	Freight revenue.	Passenger revenue.	Excess baggage revenue.	Parlor and chair car revenue.	Mail revenue.
Abbotsford & N. E.....	\$27,105 24	\$3,582 15	\$2 43	.....	\$651 08
Ahnapee & Western.....	48,416 04	37,185 52	683 05	.....	3,061 95
Ashland, Odanah & M.	39,221 07	632 35	.....	.....	.....
Bayfield Transfer	5,740 91	1,324 50	.....	.....	.....
Big Falls R'y Co.....	6,731 50	326 60	.....	.....	350 50
C., M. & St. P.....	42,341,650 62	12,774,851 93	192,691 94	.....	1,695,524 13
C. & N. W.....	43,619,091 27	16,875,668 43	223,610 05	.....	1,489,684 81
C., St. P., M. & O.....	8,627,853 05	3,990,944 80	68,800 20	.....	275,397 16
C., B. & Q.....	52,240,920 60	19,585,305 02	311,439 91	.....	2,314,566 25
Chl., L. S. & Eastern..	3,580,710 28	.....	.....	.....	.....
Chl., Harv. & G. Lake	15,014 24	13,043 39	06	.....	490 27
Chicago & Lake Sup.....	2,996 71	2,294 85	43 80	.....	153 88
Chipp. Valley & North.	16,249 07	395 91	.....	.....	.....
Drummond & S. W.....	25,157 83	.....	.....	.....	.....
Duluth, S. S. & Atl.....	1,634,089 37	915,123 55	12,428 95	.....	60,504 02
Elgin, Joliet & E.....	2,845,179 38	487 52	.....	.....	.....
Dunbar & Wausaukee..	20,936 79	29 50	.....	.....	.....
Fairchild & N. E.....	13,092 24	5,680 41	06 10	.....	1,567 92
Great Northern.....	39,159,439 76	10,922,935 07	156,705 56	\$45,813 30	1,512,619 22
Green Bay & Western.	373,489 32	162,484 08	2,494 49	.....	16,766 85
Hazelhurst & S. E.....	23,658 87	3 80	.....	.....	.....
Hillshoro & N. E.....	10,652 07	3,899 41	126 97	.....	225 26
Illinois Central	36,095,877 29	10,865,358 08	175,814 92	9,940 26	940,572 65
Iola & Northern.....	5,725 88	2,043 32	112 07	.....	222 30
J. R. D. L. Co. L. R'y	737 33	.....	.....	.....	.....
Kewaunee, G. B. & W.	96,335 01	33,838 17	570 97	.....	3,522 96
La Crosse & S. E.....	27,716 04	38,799 26	.....	.....	1,659 63
Lake Sup. T. & Trans.	.....	.....	.....	.....	.....
Leona & Northern.....	16,172 71	457 75	.....	.....	.....
Marathon Co. R'y Co..	6,249 25	.....	.....	.....	.....
Marquette, T. & W.....	30,498 91	3,732 85	167 76	.....	725 14
Mineral Point & N.....	65,874 49	8,138 38	202 60	.....	1,184 29
M., St. P. & S. S. M.	8,632,167 84	2,947,875 36	40,072 85	.....	355,892 77
Northern Pacific	47,073,305 13	17,330,608 06	249,964 39	.....	1,063,050 90
N. W. Coal R'y Co.....	.....	.....	.....	.....	.....
Oshkosh Transp. Co....	.....	.....	.....	.....	.....
R. L. & V. Co., L. R'y	433 00	.....	.....	.....	.....
Robbins R'y Co.....	4,633 06	.....	.....	.....	.....
Stanley, Merrill & P.....	71,389 08	5,606 32	1 00	.....	449 09
Superior & S. E.....	16,091 88	.....	.....	.....	.....
Tomahawk & Eastern..	12,154 67	933 43	5 33	.....	96 51
Waupaca-Green Bay ..	9,929 10	7,415 20	66 36	.....	.....
Whitcomb & Morris..	2,893 98	.....	.....	.....	.....
Winona Bridge R'y Co.	.....	.....	.....	.....	.....
Wisconsin Central	5,501,440 71	1,509,110 00	17,236 65	.....	128,715 37
Wisconsin & Michigan	162,553 86	34,491 46	206 53	.....	4,537 21
Wisconsin & Northern.	36,541 60	20,285 58	66 10	.....	694 61
Wis., Ruby & Southern	2,956 53	.....	.....	.....	250 01
Wis. Northwestern ..	44,553 32	1,540 38	.....	.....	.....
Lincoln & Oneida Co..	.....	.....	.....	.....	.....
Mattoon R'y Co.....	32,372 32	3,126 70	47 85	.....	450 91
Mil., Bay View & Chl.	.....	.....	.....	.....	.....
Total.....	\$292,475,961 41	\$98,109,580 27	\$1,453,697 08	\$55,753 56	\$9,873,187 05

¹ Includes \$113,657.94, switching for tenant companies at cost.

WHOLE LINE, 1909.

to the Railroad Commission for the Year Ending June 30, 1909.
Transportation.

Express revenue.	Milk reve- nue on passenger trains.	Other passenger train revenue.	Switching revenue.	Special service train revenue.	Miscellan- eous trans- portation revenue.	Total.
\$263 28		\$65 00				\$31,669 18
3,360 97						92,707 54
				\$1,275 00		35,128 42
						7,065 41
						7,409 78
1,332,972 41	\$143,379 23	8,405 05	\$573,916 27	53,646 97	\$25,091 79	59,142,040 34
1,504,337 51	862,015 32	71,890 51	905,908 44	39,721 64	49,421 21	65,611,311 19
321,323 08	22,313 91	4,085 93	116,626 06	4,802 84	7,074 48	13,439,270 70
2,086,990 25	370,391 62	10,080 04	964,738 69	23,552 92	65,008 81	77,812,994 04
			267,963 20	107 95		3,718,781 43
966 02	30 45			278 50		27,732 02
525 60						6,074 84
						16,644 96
						25,157 83
41,793 38	214 70	12,737 19	8,515 73	5,444 50	2,216 66	2,693,178 05
1,232 38		790 00	73,699 67	159 00	8 00	2,921,555 95
					500 00	21,406 29
115 42						20,522 09
811,703 46		2,518 76	347,454 19	21,583 45	33,869 60	53,044,642 46
6,960 64			15,183 75			577,388 73
165 58						23,827 75
767 02						15,671 43
1,605,939 27	167,967 65	48,369 86	426,376 48	54,376 19	3,037,627 19	53,389,290 75
89 02						8,192 50
						737 33
1,753 64			4,434 75			140,455 50
1,200 00					1,179 77	70,554 70
			1125,979 58			125,979 58
						16,680 76
						6,249 25
						35,121 06
1,789 67				249 95		76,739 48
192,183 43			12,347 61	19,850 87	3,658 35	12,191,048 08
1,413,558 07		53,827 76	553,183 72	38,934 66	43,563 22	67,870,014 11
			17,223 62			17,223 62
					5,132 19	5,575 19
						4,631 06
51 41			559 00	184 65		78,240 55
						16,091 18
180 00						13,391 94
110 53						17,581 28
						2,873 98
190,591 01	57,137 88		36,949 84	929 30	5,517 67	7,155,627 52
603 87				277 00	776 99	293,457 02
			361 00			57,952 98
						3,216 53
						46,063 70
467 05						36,444 83
\$9,491,233 57	\$1,853,550 67	\$212,773 10	\$4,451,418 60	\$265,364 57	\$3,282,578 05	\$21,525,598 82

OPERATING REVENUES,

Name of company.	Revenue from operation			
	Station and train privileges.	Parcel-room receipts.	Storage-freight.	Storage-baggage.
Abbotsford & Northeastern.....	.....	.....	.....	.....
Ahnapee & Western.....	.....	.....	.....	.....
Ashland, Odanah & Marengo.....	.....	.....	.....	.....
Bayfield Transfer.....	.....	.....	.....	.....
Big Falls R'y Co.....	.....	.....	.....	.....
Chicago, Mil. & St. Paul.....	\$24,444 57	\$504 30	\$13,896 97	\$3,502 50
Chicago & Northwestern.....	31,456 83	3,373 45	16,201 67	11,091 51
C., St. P., M. & O.....	7,374 90	.....	10,821 62	635 25
Chicago, Burlington & Quincy.....	11,231 45	5,433 63	31,218 85	17,941 25
Chicago, L. S. & Eastern.....	.....	.....	.....	.....
Chicago, Harv. & G. Lake.....	.....	.....	.....	.....
Chicago & Lake Superior.....	.....	.....	.....	.....
Chipp. Valley & Northern.....	.....	.....	.....	.....
Drummond & S. W.....	.....	.....	.....	.....
Duluth, S. S. & Atlantic.....	600 00	.....	67 83	32 70
Elgin, Joliet & Eastern.....	.....	.....	83 55	.....
Dunbar & Wausaukee.....	.....	.....	.....	.....
Fairchild & Northeastern.....	.....	.....	.....	.....
Great Northern.....	22,307 39	12,638 65	6,634 33	22,626 33
Green Bay & Western.....	224 17	.....	.....	.....
Hazelhurst & Southeastern.....	.....	.....	.....	.....
Hillsboro & Northeastern.....	.....	.....	.....	.....
Illinois Central.....	69,799 00	15,830 75	44,228 63	6,941 48
Iola & Northern.....	.....	.....	.....	.....
J. R. Davis Lbr. Co., L. R'y.....	.....	.....	.....	.....
Kewaunee, G. Bay & Western.....	.....	.....	.....	.....
La Crosse & Southeastern.....	.....	.....	.....	.....
Lake Sup. Terminal & Trans.....	.....	.....	.....	247 20
Leona & Northern.....	.....	.....	.....	.....
Marathon County R'y Co.....	.....	.....	.....	.....
Marinette, Tom. & Western.....	.....	.....	.....	.....
Mineral Point & Northern.....	.....	.....	.....	.....
M., St. P. & Sault Ste. Marie.....	12,652 44	133 05	333 49	619 50
Northern Pacific.....	532 44	.....	23 408 31	31,316 24
Northwestern Coal R'y Co.....	.....	.....	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....	.....
Roddis L. & V. Co., Log. R'y.....	.....	.....	.....	.....
Robbins R'y Co.....	.....	.....	.....	.....
Stanley, Merrill & Phillips.....	.....	.....	.....	.....
Superior & Southeastern.....	.....	.....	.....	.....
Tomahawk & Eastern.....	.....	.....	.....	.....
Waupaca-Green Bay.....	1 56	.....	.....	.....
Whitcomb & Morris.....	.....	.....	.....	.....
Winona Bridge R'y Co.....	.....	.....	.....	.....
Wisconsin Central.....	2,611 63	249 64	3,914 44	1,375 91
Wisconsin & Michigan.....	34 24	.....	.....	.....
Wisconsin & Northern.....	.....	.....	.....	1 00
Wisconsin, Ruby & Southern.....	.....	.....	.....	.....
Wisconsin Northwestern.....	.....	.....	.....	.....
Lincoln & Oneida Co.....	.....	.....	.....	.....
Milton R'y Co.....	.....	.....	.....	.....
Milwaukee, Bay View & Chi.....	.....	.....	.....	.....
Total.....	\$183,270 62	\$39,273 47	\$150,712 89	\$90,633 47

1 Joint facilities—Cr.—for tenant companies at cost.

WHOLE LINE, 1900—Concluded.

other than transportation.						
Car service.	Telegraph and telephone service.	Rents of buildings and other property.	Joint facilities and miscellaneous.	Total.	Total operating revenues.	Mileage upon which based.
\$17 00	\$50 84	.....	\$281 40	\$349 24	\$32,018 42	15.16
365 50			205 60	571 10	83,278 64	34.00
.....			806 19	806 19	35,934 61	30.00
.....		\$149 84	.....	149 84	7,215 25	15.56
.....					7,408 78	21.00
111,620 71	27,224 37	125,855 81	145,393 92	455,423 15	59,807,403 49	75 1.53
143,991 66		63,788 27	67,186 45	337,089 84	65,978,471 03	7,635.49
26,128 97		11,042 81	29,372 69	85,379 24	13,524,649 94	1,734.19
195,289 19	192,619 55	93,200 86	222,700 54	769,635 32	78,612,629 36	9,020.82
92 421 03		5 00	20 00	92,446 00	3,891,227 43	576.20
.....					29,732 02	12.50
.....	19 73			19 73	6,034 57	3.24
.....					16,644 98	18.79
.....					25,157 83	18.18
1,872 03	493 60	8,826 03	14,267 68	26,150 81	2,719,337 80	593.53
19,107 03	7 20	6,315 86	7,899 71	33,413 32	2,934,969 27	282.73
.....					21,466 29	13.50
.....					20,522 09	30.00
61,403 18	12,949 81	22,655 83	59,231 90	221,447 50	33,266,090 02	6,878.05
2,038 00			2,016 25	4,278 42	531,617 15	225.00
.....					23,827 75	23.60
.....					15,671 43	5.00
121,088 21		37,169 98	39,037 79	334,075 53	53,672,336 28	4,547.41
62 00				62 00	8,251 50	4.79
.....					737 33	22.50
473 01			577 50	1,055 50	141,511 09	36.70
.....					70,554 70	40.81
210 50		5,824 45	11,813 81	18,095 96	144,075 54	21.30
.....					16,630 46	18.00
.....					6,249 25	21.50
.....		5 00		5 00	35,129 06	23.00
316 00	115 33	25 00	274 10	730 43	77,409 91	30.60
11,731 29	67,083 48	37,490 17	15,333 40	145,706 82	12,339,754 90	2,330.75
139,497 64	87,716 96	143,504 74	214,725 97	640,732 30	68,460,747 21	5,671.29
.....			40,015 93	40,015 93	57,239 55	8.00
.....					5,565 19	15.00
.....					4,633 03	28.09
53 00	141 10	167 00		361 10	78,601 65	48.79
.....					16,091 88	28.50
.....					13,391 94	20.77
.....				1 56	17,582 84	10.00
.....					2,893 98	7.93
26,044 39		3,870 97	672 47	38,739 45	7,494,364 97	975.64
123 07		425 00	2,152 11	2,734 35	906,191 37	135.03
142 03	530 18	5 00		678 18	58,631 16	54.19
.....					3,216 53	5.00
.....					46,093 70	44.83
.....						
.....	19 18			19 18	33,464 01	20.36
\$954,982 24	\$388,078 36	\$50,307 59	\$871,005 50	\$3,250,182 14	\$124,775,790 96	48 914.05

OPERATING EXPENSES.

Of Roads Operating in Wisconsin as Reported to the

Italic figures denote credits.

Maintenance of

Name of Company.	Superin- tendence.	Ballast.	Ties.	Rails.
Abbotsford & Northeastern.....	\$16 92		\$1,377 15	\$147 09
Ahnapee & Western.....	6 00		4,908 46	
Ashland, Odanah & Marengo.....				
Bayfield Transfer				
Big Falls R'y Co.....				
Chi., Milw. & St. Paul.....	68,861 21	\$35,358 91	388,239 68	36,814 80
Chicago & Northwestern ¹	94,310 92	29,997 91	342,860 37	87,033 76
C., St. P., M. & O. ²				
Chicago, Burlington & Quincy ²				
Chicago, L. S. & Eastern.....			2,757 94	238 39
Chicago, Harv. & Geneva L.....	245 00	70 54	471 87	
Chicago & Lake Superior.....			75 00	
Chippewa Valley & Northern.....				
Drummond & Southwestern.....	766 14		787 51	
Duluth, S. S. & Atlantic.....	2,580 30	440 14	17,584 07	970 63
Elgin, Joliet & Eastern.....			245 49	7 03
Dunbar & Wausaukee.....			1,545 80	
Fairchild & Northeastern.....	1,100 00	3,000 00	2,000 00	
Great Northern.....	8,695 35	5,683 65	26,866 50	3,219 50
Green Bay & Western.....	798 66		33,000 00	10,000 00
Hazellhurst & Southeastern.....			586 67	
Hillsboro & Northeastern.....				
Illinois Central.....	5,378 19	189 22	7,438 16	64 37
Iola & Northern.....			367 50	
J. R. Davis Lbr. Co., Log. R'y.....				
Kewaunee, G. B. & Western.....	300 00		3,000 00	10,443 52
La Crosse & Southeastern.....		72 66	88 50	2 28
Lake Sup. Term. & Transfer.....	1,009 94	1,129 49	2,894 99	611 20
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tom. & Western.....	533 81			
Mineral Point & Northern.....	900 00			
M., St. P. & Sault Ste. M.....	6,253 72	656 85	51,031 72	4 95
Northern Pacific.....	9,895 02	8,967 84	29,912 79	4,898 19
Northwestern Coal R'y Co.....	274 67		221 15	
Oshkosh Transportation Co.....				
Roddiss L. & V. C., Log. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	1,181 87	532 14	3,358 29	5 10
Superior & Southeastern.....				2,777 22
Tomahawk & Eastern.....	177 44			
Waupaca-Green Bay.....				
Whitcomb & Morris.....			200 00	
Winona Bridge R'y Co. ¹	267 38			62 37
Wisconsin Central.....	28,847 45	8,125 40	157,196 37	25,655 57
Wisconsin & Michigan.....	872 30		1,737 33	7 96
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mittoon R'y Co.....				
Milwaukee, Bay View & Chi.....				
Total.....	243,272 20	94,224 85	1,080,873 31	172,731 61

¹ Proportional.

WISCONSIN, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Way and Structures.

Other track materials.	Roadway and track.	Removal of sand, snow and ice.	Tunnels.	Bridges, trestles and culverts.	Over and under grade crossings.
\$351 36	\$5,075 53	\$2 50	.....	\$435 18	.....
181 58	6,988 73	411 47	.....	362 82	.....
.....	11,239 06	.....	.....	.....	\$34 79
.....	836 04	.....	.....	100 70	.....
.....
91 309 15	556,869 69	61,350 70	.....	166,660 08	3,712 17
77,412 56	870,713 39	57,717 89	\$019 69	256,273 43	12,100 23
.....
330 32	3,493 54	818 17	.....	420 90	.....
.....
30 19	884 93	66 48	.....	10 35	.....
.....	1,050 00	.....	.....	20 00	.....
.....	2,081 80	.....	.....	.....	.....
499 09	3,520 53	.....	.....	.....	.....
1,790 31	36,224 47	4,262 83	.....	2,580 10	9 16
.....
1 93	156 72	.....	.....	.....	.....
.....	8,046 99	.....	.....	425 29	.....
.....	2,643 38	.....	.....	.....	.....
14,474 81	84,234 82	2,808 71	.....	5,714 00	1,738 42
632 71	38,826 11	2,170 02	.....	5,406 12	.....
.....
.....	1,183 89	.....	.....	.....	.....
.....	2,737 02	.....	.....	.....	.....
833 60	14,880 54	1,021 71	545 09	4,780 91	100 82
50 10	376 33	.....	.....	.....	.....
.....
.....
370 27	7,414 83	437 70	.....	1,185 65	11 72
2 16	8,081 14	143 43	.....	209 84	14 50
2,653 88	5,536 49	834 93	.....	.....	.....
.....	2,651 69	.....	.....	.....	.....
.....
.....	8,021 59	.....	.....	.....	.....
.....	4,294 00	.....	.....	.....	.....
5,933 91	100,734 19	4,774 00	.....	61,484 87	.....
7,325 46	58,853 87	3,128 55	.....	15,450 04	.....
391 03	1,301 55	.....	.....	.....	.....
.....
.....
27 48	528 63	.....	.....	.....	.....
.....
172 19	8,518 01	416 61	.....	380 83	.....
.....	1,403 44	.....	.....	.....	.....
.....
.....	4,357 58	.....	.....	.....	.....
.....
.....	943 50	.....	.....	.....	.....
2 83	97 35	9 82	.....	7,085 38	.....
43,506 09	230,071 01	13,158 84	.....	58,257 70	1,158 95
.....
1,056 85	12,848 69	507 24	.....	1,071 31	.....
.....	5,143 07	.....	.....	.....	.....
.....
.....	1,879 43	.....	.....	.....	.....
.....
4 309 86	.....	.....	.....	.....	.....
.....
\$233,633 80	\$2,115,932 74	\$155,660 60	\$1,464 78	\$568,376 21	\$18,941 06

*Not given.

OPERATING EXPENSES,
Maintenance of Way

Name of company.	Grade crossings, fences, cattle guards and signs.	Snow and sand fences and snow sheds.	Signal and interlocking plants.	Telegraph and telephone lines.
Abbotsford & Northeastern	\$142 56			\$28 79
Alnapee & Western	704 13			
Ashland, Odunah & Mar.				25 16
Bayfield Transfer				
Big Falls R'y Co.				
Chi., Mil. & St. Paul.	63,133 24	\$2,020 78	\$30,003 41	21,297 21
Chicago & Northwestern ¹	50,212 65	1,970 79	40,275 62	11,276 20
C. St. P., M. & O.				
Chi., Burl. & Quincy				
Chicago, L. S. & Eastern	144 70			
Chicago, Harv. & G. Lake	59 08			128 13
Chicago & Lake Superior				
Chp. Valley & Northern				
Drummond & Southwestern				
Duluth, S. S. & Atlantic	958 41	73 54	22 47	457 58
Elgin, Joliet & Eastern				
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern	374 38	53 59	4,350 35	873 87
Green Bay & Western	4,493 62			678 25
Hazelhurst & Southeastern				
Hillsboro & Northeastern				18 00
Illinois Central	2,467 00		98 08	748 15
Iola & Northern	56 18			
J. R. Davis L. Co., L. R'y.				
Kewaunee, G. B. & W.	1,443 80			122 10
La Crosse & Southeastern				12 74
Lake Superior Term. & T.	285 84		82 40	
Laona & Northern				
Marathon County R'y Co.				
Marinette, Tom. & Western				
Mineral Point & Northern				
M., St. P. & S. Ste. M.	2,457 61	6 47	389 24	2,200 14
Northern Pacific	1,201 75	76 67	293 52	1,159 80
N. W. Coal R'y Co.	20 30		4 55	
Oshkosh Transportation Co.				
Roddiss L. & V. Co., L. R'y				
Robbins R'y Co.				
Stanley, Merrill & Phillips	160 80			263 28
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co. ¹	18 04			
Wisconsin Central	16,069 69	229 33	3,018 55	8,502 87
Wisconsin & Michigan	191 50	10 11	103 40	498 71
Wisconsin & Northern				
Wis., Ruby & Southern				
Wisconsin Northwestern				
Lincoln & Oneida Co.				
Matteson R'y Co.	25 11			
Milwaukee, Bay View & C.				
Total	\$144,620 43	\$1,441 48	\$78,734 50	\$48,372 11

¹ Proportional.

WISCONSIN, 1900—Continued.
and Structures—Continued.

Electric power trans- mission.	Buildings, fixtures and grounds.	Docks and wharves.	Roadway tools and supplies.	Injuries to persons.	Stationery and printing.
	\$200 64		\$114 21		
	1,957 25		106 40		\$2 25
	402 33				
	12 00				
	204,438 72	\$0,612 02	35,183 79	\$11,883 33	2,625 78
	183,317 68	23,631 97	19,720 46	8,416 50	4,589 72
	610 43		28 53		27 77
\$122 70	80 75	15 56			
			16 56		
	3,119 14	3,421 70	603 29	46 17	89 64
	28 49				3 08
	156 81				
	16,464 60	17,555 11	1,733 00	338 83	221 73
	8,160 00	95 54	702 26	5 00	13 25
	116 13		11 14		
	1,314 86			16 50	
	4,624 50		670 02	212 18	267 85
	54 10		11 87		
	162 26	14 20	277 25		
	45 00		61 17		
	1,040 42		209 42		30 05
	432 54				
	13,029 56		2,318 30	867 54	160 91
	14,431 57		1,160 13	934 52	189 20
	320 90		5 25		
	268 27		276 52		12 24
	42,079 85	27,292 28	7,937 42	9,627 24	703 40
	1,462 10	120 31	214 05	2 14	2 82
	263 87				
	105 19				
\$122 79	\$498,790 47	\$81,807 69	\$71,331 93	\$32,350 04	\$9,005 92

Italic figures denote credits.

OPERATING EXPENSES.

Maintenance of Way and Structures—Concluded.

Name of company.	Other expenses.	Maintaining joint tracks, yards and other facilities. Dr.	Maintaining joint tracks, yards and other facilities. Cr.	Total.
Abbotsford & Northeastern				\$7,507 75
Ahnapee & Western				15,680 09
Ashland, Odanah & Mar.	\$9,715 85			21,507 19
Bayfield Transfer	1 25			950 05
Big Falls R'y Co.	2,123 29			2,123 29
Chl., Mil. & St. Paul.	29 68	\$13,825 40	\$23,492 05	1,779,928 60
Chicago & Northwestern	350 92	21,889 36	15,055 28	2,179,096 83
C., St. P., M. & O.				
Chl., Burl. & Quincy				
Chicago, L. S. & Eastern	17 48			8,387 17
Chl., Harv. & G. Lake	1,036 01	3 58		3,226 04
Chicago & Lake Superior				1,145 90
Chippewa Valley & N.				2,681 80
Drummond & S. W.	91 36			5,690 19
Duluth, S. S. & Atlantic	2 92	1,992 22	1,590 70	75,653 70
Elgin, Joliet & Eastern	34			413 08
Dunbar & Wausaukee				10,018 08
Fairchild & Northeastern	30 30			8,030 39
Great Northern	7 94	10,461 95		205,871 20
Green Bay & Western		5,521 84	115 39	110,457 08
Hazelhurst & Southeastern				1,897 83
Hillsboro & Northeastern				4,085 88
Illinois Central	257 00		22 06	44,555 63
Iola & Northern				916 08
J. R. Davis L. Co., L. R'y.				
Kewaunee, G. B. & W.		864 05	1,074 22	24,073 27
La Crosse & Southeastern				9,333 19
Lake Sup. Term. & Trans.		895 76	430 35	16,807 46
Laona & Northern				9,651 60
Marathon County R'y Co.	2,437 63			2,437 63
Marquette, Tom. & Western	177 97			8,733 37
Mineral Pt. & Northern	4,341 70	80 53		10,048 86
M., St. P. & Sault Ste. M.	210 15	743 91		238,196 52
Northern Pacific		8,608 91	9,300 14	147,394 01
N. W. Coal R'y Co.		54		2,512 94
Oakosh Transportation Co				
Roddis L. & V. Co., L. R'y	214 55			770 04
Robbins R'y Co.	621 92			621 92
Stanley, Merrill & Phillips				15,636 00
Superior & Southeastern				4,180 66
Tamawhaw & Eastern	340 55			4,875 57
Wausau-Green Bay	2,556 64			2,556 64
Whitcomb & Morris				1,208 50
Wrona Bridge R'y Co. ¹			7,478 28	
Wisconsin Central	281 12	53,626 78	15,465 44	721,960 67
Wisconsin & Michigan	153 55	1,569 40	1,342 95	21,170 88
Wisconsin & Northern	80 69			5,496 63
Wisconsin, Ruby & S.				
Wisconsin Northwestern				1,859 43
Lincoln & Oneida Co.				
Mattoon R'y Co.	56 63			4,496 79
Milwaukee, Bay View & C.				
Total	\$25,146 44	\$120,084 23	\$75,307 55	\$5,754,680 92

¹ Proportional.

WISCONSIN, 1909—Continued.

Maintenance of Equipment.

Superintendence.	Steam locomotives—repairs.	Steam locomotives—renewals.	Steam locomotives—depreciation.	Electric locomotives—repairs.
.....	\$187 71	.....	\$120 00	.....
.....	1,672 47	.....	500 00	.....
.....	3,790 79	.....	.....	.....
.....	.....	\$744 03	.....	.....
.....
\$34,871 07	640,292 57	.....	51,094 40	.....
52,503 64	725,602 70	.....	82,409 66	.....
.....
308 34	1,360 76	.....	1,494 64	.....
.....
137 50	72 21	.....	.....	\$181 87
.....
.....	3,456 01	.....	.....	.....
1 832 13	13,557 86	.....	3,007 53	.....
.....
61 21	168 30	.....	124 55	.....
.....
.....	1,594 32	.....	.....	.....
4,200 32	45,253 69	777 05	16,870 10	.....
2,102 51	23,527 58	.....	7,866 67	.....
.....
.....	618 67	.....	.....	.....
.....	1,120 81	.....	.....	.....
674 50	11,710 83	.....	391 58	.....
.....	197 34	.....	146 67	.....
.....
600 00	2,527 50	.....	933 33	.....
8 50	1,737 43	.....	.....	.....
784 08	7,032 65	.....	5,637 76	.....
.....	620 76	.....	.....	.....
.....
.....	.....	1,968 03	.....	.....
533 81	.....	.....	.....	.....
1,200 00	4,900 86	.....	.....	.....
5,014 22	90,978 64	.....	5,230 13	.....
2,767 83	34,264 78	78 10	9,244 15	.....
.....	2,103 40	.....	947 82	.....
.....
.....	454 67	.....	.....	.....
.....
454 47	2,144 57	.....	2,766 24	.....
.....
177 44	408 38	.....	.....	.....
.....	103 37	.....	.....	.....
.....
18 961 08	292,632 34	.....	25,716 80	.....
.....
367 28	4,892 76	.....	1,831 48	.....
.....	1,483 74	.....	.....	.....
.....	4,546 78	.....	.....	.....
.....
.....
270 00	638 57	.....	.....	.....
.....
\$127,918 90	\$1,925,706 80	\$2,074 61	\$216,353 60	\$481 87

OPERATING EXPENSES,

Italic figures denote credits.

Maintenance of

Name of company.	Electric locomotives—depreciation.	Passenger train cars—repairs.	Passenger train cars—renewals.	Passenger train cars—depreciation.
Abbotsford & Northeastern.....		\$33 70		\$50 00
Ahnapee & Western.....		1,115 35		466 67
Ashland, Odanah & Mar.....				
Bayfield Transfer				
Big Falls R'y Co.....				
Chi., Mil. & St. Paul.....		162,566 20	\$1,529 35	20,063 35
Chicago & Northwestern ¹		161,334 09		20,403 09
C., St. P. M. & O.....				
Chi., Burl. & Quincy.....				
Chicago, L. S. & Eastern.....				
Chi., Harv. & Geneva Lake.....	\$304 74	98 07		127 08
Chicago & Lake Superior.....		110 26		
Chp. Valley & Northern.....				
Dummond & Southwestern.....				
Du'uth, S. S. & Atlantic.....		4,774 66	287 20	1,158 57
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern		4,069 72		1,257 06
Green Bay & Western.....		8,241 67		4,573 33
Hazeburn & Southeastern.....		122 84		
Hillsboro & Northeastern.....		168 30		
Illinois Central		2,598 53	51 30	101 19
Iola & Northern		74 44		53 33
J. R. Davis L. Co., L. R'y.....				
Kewanee, G. B. & W.....		1,921 66		906 67
La Crosse & Southeastern.....		272 85		
Lake Sup. Ter. & Transfer.....				
Leona & Northern				
Marathon County R'y Co.....				
Marquette, Tom. & W.....				
Mineral Point & Northern.....				
M., St. P. & Sault Ste. M.....		17,109 06	548 25	1,257 19
Northern Pacific		4,711 85	110 04	2,428 82
N. W. Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddis L. & V. Co., L. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....		113 00		
Superior & Southeastern.....				
Tomahawk & Eastern				
Waupren-Green Bay				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central	66,823 22		7,069 30	
Wisconsin & Michigan		1,380 41		804 87
Wisconsin & Northern				
Wisconsin, Rubv & S.....				
Wisconsin Northwestern				
Lincoln & Oneda Co.....				
Mttoon R'y Co.....				
Mil., Bay View & Chicago.....				
Total.....	\$37,127 96	\$370,818 25	\$9,565 44	\$53,817 06

¹ Proportional.

WISCONSIN, 1900—Continued.

Equipment—Continued.

Freight train cars— repairs.	Freight train cars— renewals.	Freight train cars— depreciation.	Electric equip- ment of cars— repairs.	Electric equip- ment of cars— depreciation.
\$3 61		\$55 92		
1,450 15		520 00		
3,598 27				
116 99		824 52		
798,776 13	\$23,316 06	116,292 64		
610,539 68	841 31	290,497 01		
3,638 27		1,873 70		
		10 26	\$373 04	\$30 00
1,736 81				
21,093 43	196 07	7,683 39		
424 26		166 06		
	158 50			
55,836 20	247 32	26,907 65		
18,922 74		26,490 00		
270 31				
13,457 28	400 66	615 55		
3 90				
6,523 20		6,766 67		
637 70				
3,261 84				
808 41				
1,748 43		420 00		
752 20		\$3,144 92		
83,016 69	10,364 91	15,535 19		
13,388 25	67 41	13,003 34		
82 07				
421 14				
3,093 66		4,061 88		
200 00				
389 65				
326,852 16	26,955 73	56,751 26		
7,469 52	783 21	8,294 26		
384 75		1,494 68		
2,285 68				
\$1,960,335 73	\$22,767 72	\$560,497 90	\$373 04	\$30 00

* Includes all other equipment.

OPERATING EXPENSES.

Italic figures denote credits.

Maintenance of

Name of company.	Equipment borrowed —Dr.	Equipment loaned—Cr.	Work equip- ment—repairs	Work equip- ment—re- newals.
Abbotsford & N. E.....				
Ahnapee & W.				
Ashland, Odanah & Mar..				
Bayfield Transfer				
Big Falls R'y Co.....				
Chi., Mil. & St. Paul.....			\$17,155 85	\$1,098 07
Chicago & Northwestern ¹			25,683 94	
C., St. P., M. & O.....				
Chi., Burl. & Quincy.....				
Chicago, L. S. & Eastern.....				
Chi., Harv. & G. Lake....			7 03	
Chicago & Lake Superior..				
Chip. Valley & Northern..				
Drummond & S. W.....				
Duluth, S. S. & Atlantic..			319 45	
Elgin, Joliet & Eastern....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.				
Great Northern			1,682 35	33 41
Green Bay & Western.....			898 54	
Hazelhurst & S. E.....				
Hillsboro & N. E.....				191 25
Illinois Central			187 77	230 62
Iola & Northern				
J. R. D. L. Co., L. R'y..				
Kewaunee, G. B. & W....				
La Crosse & Southeastern.				
Lake Sup. Ter. & Trans..			13 02	
Laona & Northern				
Marathon County R'y Co..				
Marinette, Tom. & W.....				
Mineral Point & N.....				
M., St. P. & S. Ste. M....			2,833 68	354 46
Northern Pacific			752 33	5 92
N. W. Coal R'y Co.....				
Oshkosh Transp. Co.....				
R. L. & V. Co., L. R'y..				
Robbins R'y Co.				
Stanley, Merrill & P.....			321 69	
Superior & Southeastern..				
Tomahawk & Eastern.....				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.....				
Wisconsin Central			12,778 78	7 83
Wisconsin & Michigan....			51 40	
Wisconsin & Northern ..				
Wisconsin, Ruby & S.....				
Wisconsin Northwestern..				
Lincoln & Onelda Co.....				
Mattoon R'y Co.....			467 17	
Milwaukee, Bay V. & Chi..				
Total.....			\$33,108 00	\$1,906 72

¹ Proportional.

WISCONSIN, 1909—Continued.

Equipment—Continued.[illegible]

OPERATING EXPENSES.

Maintenance of Equipment--Concluded.

Name of company.	Other expenses.	Maintenance of joint equipment at terminals—Dr.	Maintenance of joint equipment at terminals—Cr.	Total.
Abbotsford & N. E.....				\$463 94
Ahnapee & Western.....				5,804 64
Ash., Odanah & M.....	\$267 65			10,393 71
Bayfield Transfer.....				1,452 16
Big Falls R'y Co.....	668 44			668 44
Chl., Mil. & St. Paul....	235 39	\$191 88	\$25 10	1,040,343 00
Chl. & Northwestern ¹		1,276 94	165 33	2,030,820 71
C., St. P., M. & O.....				
Chl., Burl. & Quincy.....				
Chicago, L. S. & E.....	21 29			8,700 38
Chl., Harv. & G. Lake.....				1,085 52
Chicago & Lake Sup.....				182 47
Chlp. Val. & Northern.....	58 22			58 22
Drummond & S. W.....				5,871 23
Duluth, S. S. & Atl.....		108 28		55,691 61
Elgin, Joliet & Eastern.....	02			955 03
Dunbar & Wausaukee.....	387 07			387 07
Fairchild & N. E.....	34 41			1,782 23
Great Northern.....	104 75	5,073 82		143,701 00
Green Bay & Western.....				96,050 28
Hazelhurst & S. E.....				1,011 82
Hillsboro & N. E.....				1,480 36
Illinois Central.....	89 72			31,000 56
Iola & Northern.....				475 68
J. R. D. L. Co., L. R'y.....				
Kewaunee, G. B. & W.....				20,211 62
La Crosse & S. E.....	11 50			2,681 87
Lake Sup. T. & T.....			209 10	16,895 04
Laona & Northern.....				1,464 17
Marathon Co. R'y Co.....				
Marinette, Tom. & W.....	33 07			4,704 24
Mineral Point & N.....	75 78			10,082 85
M., St. P. & S. Ste. M.....				238,917 57
Northern Pacific.....	26 29	6,752 45	787 00	88,746 46
N. W. Coal R'y Co.....				3,083 38
Oshkosh Transp. Co.....				
R. L. & V. Co., L. R'y.....				875 81
Robbins R'y Co.....	214 50			214 50
Stanley, Merrill & P.....	6 50			13,466 82
Superior & S. E.....				200 00
Tomahawk & E.....	1 41			976 88
Waupaca-Green Bay.....	845 22			845 22
Whitcomb & Morris.....				104 37
Winona Bridge R'y Co.....				
Wisconsin Central.....	49 42	5,478 83	90 60	865,788 72
Wisconsin & Michigan.....	417 59			26,832 07
Wisconsin & Northern.....	58 65			3,921 82
Wisconsin, Ruby & S.....				
Wisconsin Northwestern.....				6,832 31
Lincoln & Oneida Co.....				
Mattoon R'y Co.....	589 95			1,965 00
Mil., Bay View & Chl.....				
Total.....	\$4,196 84	\$18,877 20	\$1,277 13	\$5,657,217 67

¹ Proportional.

WISCONSIN, 1909—Continued.

Traffic Expenses.

Superintendence.	Outside agencies.	Advertising.	Traffic associations.	Fast freight lines.
\$200 00	\$100 00	\$17 40		
		21 17		
69,541 12	165,691 74	72,595 93	\$7,322 62	
67,614 40	116,355 68	69,325 22	3,763 18	
223 89		73	1 89	
90 00		5 00		
5,811 43	8,002 05	959 50	43 78	\$47 98
46 59	16 86		1 96	
2,516 12	5,965 55	1,164 50	132 02	
867 90	979 31	506 42	147 31	
909 28	1,697 81	190 21	107 06	1 09
400 00	100 00	34 65		
1,476 97		63 99		
8,349 66	15,340 60	4,865 96	204 78	800 15
2,044 51	4,379 57	2,253 56	182 95	
1,043 96		3 50		
50,299 42	158,033 18	10,970 88	3,499 84	
1,468 17	1,790 85	554 43		
\$919,846 75	\$478,943 90	\$163,583 05	\$15,407 41	\$915 22

OPERATING EXPENSES,

Traffic Expenses—Concluded.

Name of company.	Industrial and immigration bureau.	Stationery and printing.	Other expenses.	Total.
Abbotsford & N. E.				
Ahnapee & Western		\$40 00		\$357 40
Ashland, Odanah & M.				
Bayfield Transfer				21 17
Big Falls R'y Co.				
C., M. & St. P.	\$7,075 83	30,665 69	\$840 46	358,733 39
C. & N. W. ¹	784 18	34,085 71	5 06	291,983 43
C., St. P., M. & O.				
Chl., Burl. & Quincy				
Chicago, L. S. & E.		60 87		287 31
Chl., Harv. & G. Lake		12 65		107 65
Chl. & Lake Superior		4 70		4 70
Chp. Valley & Northern			83 37	83 37
Drummond & S. W.				
Duluth, S. S. & Atlantic		1,674 56	89	17,140 19
Elgin, Joliet & Eastern		12 07		77 48
Dunbar & Wausaukee		69 49		69 49
Fairchild & N. E.				
Great Northern	555 35	1,173 63	118 57	11,615 74
Green Bay & Western		2,068 02	100 00	5,268 36
Hazelhurst & S. E.		110 48		110 48
Hillsboro & N. E.		134 92		134 92
Illinois Central	39 88	563 50	31 99	3,600 81
Iola & Northern		10 00		10 00
J. R. D. L. Co., L. R'y.				
Kewaunee, G. B. & W.		98 87		633 52
La Crosse & S. E.		238 72		1,779 68
Lake Superior T. & T.				
Leona & Northern				
Marathon Co. R'y Co.				
Marinette, Tom. & W.			946 85	941 85
Mineral Point & N.			784 36	781 36
M., St. P. & S. Ste. M.	898 57	2,246 90		32,562 62
Northern Pacific	188 22	802 42	53 43	9,901 66
N. W. Coal R'y Co.				
Oshkosh Transp. Co.				
R. L. & V. Co., L. R'y.				
Robbins R'y Co.				
Stanley, Merrill & P.		384 93		1,432 39
Superior & S. E.				
Tomahawk & E.			310 87	310 87
Waupaca-Green Bay			3,105 56	3,105 56
Whitcomb & Morris				
Winona Bridge R'y. Co. ¹				
Wisconsin Central	1,507 25	15,040 79	360 20	239,711 56
Wisconsin & Michigan		1,044 91		4,842 36
Wisconsin & Northern			408 82	403 82
Wisconsin, Ruby & S.				
Wisconsin Northwestern				
Lincoln & Onelda Co.				
Mattoon R'y Co.				
Millwaukee Bay V. & C.				
Total	\$11,039 28	\$91,143 83	\$7,150 43	\$90,070 17

¹ Proportional.

WISCONSIN, 1909—Continued.

Transportation Expenses.

Superinten- dence.	Dispatching trains.	Station employees.	Weighting and car service associations.	Coal and ore docks.	Station sup- plies and expenses.
.....	.....	\$1,387 23	\$47 15	.....	\$107 68
\$450 00	\$6 00	4,074 00	.....	.....	431 57
1,112 66	.....	601 92	.....	.....	.....
.....	.....	101 30	.....	.....	.....
.....
84,199 24	86,364 25	863,757 32	21,894 10	\$602 64	68,407 25
102,888 49	51,572 80	873,205 45	18,270 51	33,089 38	70,731 72
.....
1,440 80	.....	2,355 00	.....	.....	3 50
.....
489 55	90 00	26 00	30 00	.....	.....
1,207 00	.....	180 00	.....	.....	.....
.....
2,741 50	2,406 83	22,945 30	251 30	4,187 33	1,585 74
.....
75 16	.....	305 00	.....	.....	11
.....
1,912 50	.....	1,146 09	.....	.....	.....
5,289 38	1,937 05	108,810 21	2,809 37	.....	5,778 64
2,665 66	2,075 25	24,987 68	600 90	.....	1,645 27
.....
515 00	.....	1,202 20	.....	.....	5 00
.....	.....	954 29	.....	.....	.....
3,722 08	1,399 46	15,654 86	123 08	.....	1,378 53
.....	.....	476 30	.....	.....	38 00
.....
1,050 00	426 00	5,115 50	.....	.....	157 83
2,519 42	.....	2,495 07	.....	.....	28 67
784 23	.....	5,829 60	26 30	.....	1,082 05
.....
.....	533 81	1,648 46	.....	.....	.....
840 00	.....	\$3,122 04	.....	.....	.....
11,863 77	7,985 12	52,846 89	1,594 36	.....	5,554 96
3,742 27	5,159 37	31,840 47	2,805 07	.....	2,858 90
.....	.....	504 46	60 00	.....	.....
.....
1,500 00	.....	.....	.....	.....	.....
1,580 32	.....	1,179 83	10 00	.....	397 94
.....
177 44	.....	422 26	.....	.....	.....
.....
110 10	.....	.....	.....	.....	.....
45,959 51	35,613 35	315,902 70	8,658 64	16,424 50	29,683 22
.....
1,522 22	1,150 56	5,916 18	81 56	.....	C99 50
.....	.....	4,595 94	.....	.....	.....
.....
.....
300 00	.....	1,085 89	.....	.....	.....
.....
\$280,151 25	\$196,725 85	\$2,354,625 44	\$37,292 36	\$54,258 83	\$190,591 16

* Includes all service.

OPERATING EXPENSES.

Transportation Ex

Name of company.	Yardmasters and their clerks.	Yard conduc- tors and brakemen.	Yard, switch and signal tenders.	Yard supplie and expenses.
Abbotsford & N. E.....				
Ahnapee & Western.....				
Ashland, Odanah & M.....				
Bayfield Transfer				
Big Falls R'y Co.....				
Chi., Milw. & St. Paul..	\$54,142 51	\$396,917 00	\$56,918 55	\$3,839 53
Chi. & Northwestern ¹ ...	73,187 89	297,733 33	19,552 71	3,004 24
C., St. P., M. & O.....				
Chi., Burl. & Quincy...				
Chicago, L. S. & E.....	1,256 50	7,046 75		20 25
Chi., Harv. & G. Lake.....				
Chicago & Lake Sup.....				
Chipp. Valley & Northern.....				
Drummond & S. W.....				
Duluth, S. S. & Atlantic	816 09	6,024 83	822 12	211 26
Elgin, Joliet & Eastern.....	110 00	1,414 45		1 47
Dunbar & Wausaukee...				
Fairchild & N. E.....				
Great Northern	22,601 28	58,743 17	4,394 72	2,728 97
Green Bay & Western..		3,309 79		6 88
Hazelhurst & S. E.....				
Hillsboro & N. E.....				
Illinois Central				
Iola & Northern				
J. R. D. L. Co., L. R'y				
Kewaunee, G. B. & W.....		1,607 31		5 21
La Crosse & S. E.....				
Lake Superior T. & T.....	2,866 05	26,747 14	5,009 24	195 71
Luona & Northern				
Marathon Co. R'y Co....				
Marquette, Tom. & W.....				
Mineral Point & N.....				
M., St. P. & S. Ste. M.....	575 00	4,993 67	220 09	57 25
Northern Pacific	7,233 06	12,904 15	1,446 53	242 81
N. W. Coal R'y Co.....	1,019 22	1,611 92	1,869 00	25 88
Oshkosh Transp. Co.....				
R. L. & V. Co., L. R'y.....				
Robbins Rv. Co.....				
Stanley, Merrill & P.....		1,889 50		26 14
Superior & S. E.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.....				
Wisconsin Central	15,590 71	91,626 31	3,793 95	627 54
Wisconsin & Michigan.....				80
Wisconsin & Northern.....				
Wisconsin Ruby & S.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Mil., Bay View & Chi.....				
Total.....	\$179,464 31	\$612,131 32	\$63,536 91	\$10,993 97

¹ Proportional.

OPERATING EXPENSES.

Transportation Ex

Name of company.	Operating joint yards and termi- nals—Dr.	Operating joint yards and termi- nals—Cr.	Motormen.	Road enginemen.
Abbotsford & N. E.....				\$1,066 57
Ahnapee & Western.....				2,890 66
Ashland, Odanah & M.....				6,044 44
Bayfield Transfer				1,298 14
Big Falls R'y Co.....				
C., M. & St. Paul.....	\$6,141 78	\$37,571 36		727,625 30
Chl. & Northwestern ¹	55,396 67	22,470 84		820,043 17
C., St. P., M. & O.....				
Chl., Burl. & Quincy.....				
Chicago, L. S. & E.....				
Chl., Harv. & G. Lake.....			\$1,164 00	
Chl. & Lake Superior.....				600 00
Chipp. Valley & N.....				
Drummond & S. W.....				1,733 27
Duluth, S. S. & Atlantic.....	4,722 40	2,009 46		24,347 16
Elgin, Joliet & Eastern.....				
Dunbar & Waussaukee.....				
Fairchild & N. E.....				1,218 48
Great Northern.....	30,273 03	67 63		20,696 24
Green Bay & Western.....	1,717 30	15 88		27,328 19
Hazelhurst & S. E.....				2,134 96
Hillsboro & Northeastern.....				1,261 75
Illinois Central.....		51		13,321 86
Iola & Northern.....				1,086 22
J. R. D. L. Co., L. R'y.....				
Kewaunee, G. B. & W.....				5,751 08
La Crosse & S. E.....				4,246 54
Lake Superior T. & T.....	880 89	329 03		
Laona & Northern.....				2,758 39
Marathon Co. R'y Co.....				
Marquette, Tom. & W.....				3,261 95
Mineral Point & N.....	4,310 90			3,252 53
M., St. P. & S. Ste. M.....	618 38	200 61		79,502 55
Northern Pacific.....	39,324 36	5,248 52		23,965 49
N. W. Coal R'y Co.....				
Oskosh Transp. Co.....				
R. L. & V. Co., L. R'y.....				816 87
Robbins Rv. Co.....				2 00
Stanley, Merrill & P.....	570 45			2,261 48
Superior & S. E.....				
Tomahawk & E.....				650 99
Waupaca-Green Bay.....				
Whitcomb & Morris.....				1,350 00
Winona Bridge R'y Co.....				
Wisconsin Central.....	82,155 65	22,551 47		326,979 75
Wisconsin & Michigan.....	2,752 52	467 67		9,117 12
Wisconsin & Northern.....				4,568 02
Wisconsin, Ruby & S.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				3,749 14
Mill., Bay View & Chl.....				
Total.....	\$228,864 33	\$90,932 98	\$1,164 00	\$2,130,718 33

¹ Proportional.

WISCONSIN, 1900—Continued.

Expenses—Continued.

Enginehouse expenses— road.	Fuel for road locomotives.	Water for road locomotives.	Lubricants for road locomotives.	Other sup- plies for road locomotives.	Operating power plants.
\$541 33	\$2,703 44	\$29 75	\$25 50	\$11 31	.....
533 33	5,291 08	70 20	91 41	51 76	.....
1,999 74	7,117 72	598 37	358 28	48 69	.....
.....	1,499 23	.....	765 89	.....	.....
.....
209,651 31	1,307,417 30	46,588 72	24,997 07	24,116 64	.....
253,722 37	1,402,508 15	75,301 28	24,559 45	20,980 95	.....
.....
.....
3,302 55	.....	.....	.....	.....	.....
480 00	1,206 70	40 00	104 86	.....	.....
3,440 25	8,043 21	.....	.....	.....	.....
.....	3,944 69	.....	332 30	18 25	.....
6,319 39	43,530 88	1,844 38	492 23	534 51	.....
.....	.....	.....	25 27	.....	.....
.....	2,920 69	.....	.....	.....	.....
.....	3,571 17	.....	34 44	.....	.....
4,176 88	63,895 00	3,159 95	484 60	836 54	.....
6,394 85	49,882 92	1,116 77	754 90	512 96	.....
.....	4,564 40	.....	58 64	53 18	.....
.....	2,028 57	108 00	33 40	.....	.....
4,814 27	15,773 92	1,014 41	587 51	254 27	.....
565 50	1,158 00	60 00	37 33	38 50	.....
.....
1,027 50	8,403 67	180 00	125 03	82 39	.....
1,158 64	6,095 52	387 25	198 08	1 42	.....
.....	2,840 77	.....	102 76	.....	.....
.....
.....	2,092 72	.....	.....	1,100 44	.....
.....	9,142 19	.....	.....	2,141 13	.....
11,301 74	172,708 09	8,039 66	4,175 25	2,403 17	.....
7,989 25	58,614 83	2,261 12	386 90	634 28	.....
.....
.....	1,302 53	.....	.....	.....	.....
.....	892 35	.....	.....	.....	.....
1,273 89	5,642 59	144 37	38 16	37 63	.....
.....
.....	1,560 47	.....	.....	503 31	.....
.....	225 00	.....	.....	30 00	.....
43,705 59	504,377 33	22,101 60	10,308 56	7,464 08	.....
.....
2,737 68	22,468 32	1,006 92	386 02	153 26	.....
.....	8,199 18	.....	.....	1,395 59	.....
.....	7,264 37	.....	.....	.....	.....
.....
.....	3,609 56	.....	.....	623 71	.....
.....
\$599,455 28	\$3,737,570 56	\$164,202 75	\$69,957 84	\$61,093 97	.....

OPERATING EXPENSES.

Transportation Ex

Name of company.	Road trainmen.	Train supplies and expenses.	Interlockers and block and other signals— operation.
Abbotsford & Northeastern	\$1,346 60	\$11 71	.....
Ahnapee & Western	2,556 78	1,294 42	.....
Ashland, Odanah & Marengo	4,897 61	561 26	.....
Bayfield Transfer	910 66	5 25	.....
Big Falls R'y Co. ....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	822,568 44	182,096 54	\$27,243 14
Chicago & Northwestern ¹	914,545 90	224,309 72	67,237 12
Chicago, S. Paul, Minn. & Omaha.....	.....	.....	.....
Chicago, Burlington & Quincy.....	.....	.....	.....
Chicago, Lake Shore & Eastern.....	.....	.....	2 08
Chicago, Harvard & Geneva Lake.....	1,438 68	26 03	.....
Chicago & Lake Superior.....	480 00	.....	.....
Chippewa Valley & Northern.....	3,619 06	.....	.....
Drummond & Southwestern	1,080 53	.....	.....
Duluth, South Shore & Atlantic.....	28,390 55	4,064 86	210 73
Elgin, Joliet & Eastern.....	.....	.....	08
Dunbar & Wausaukee .....	.....	.....	.....
Fairchild & Northeastern	1,662 40	.....	.....
Great Northern	22,454 33	8,706 63	9,913 63
Green Bay & Western.....	23,887 61	5,709 86	.....
Hazelhurst & Southeastern	2,814 23	25 95	.....
Hillsboro & Northeastern	738 99	.....	.....
Illinois Central	14,215 77	3,734 89	.....
Iola & Northern	900 00	133 98	.....
J. R. Davis Lumber Co., Logging R'y .....	.....	.....	.....
Kewaunee, Green Bay & Western.....	5,301 96	1,434 86	.....
La Crosse & Southeastern.....	2,892 94	964 75	.....
Lake Superior Terminal & Transfer.....	.....	.....	.....
Ladona & Northern .....	.....	.....	.....
Marathon County R'y Co. ....	.....	.....	.....
Marinette, Tomahawk & Western.....	1,856 26	206 39	.....
Mineral Point & Northern.....	3,688 78	403 73	.....
Minn., St. P. & Sault Ste. M.....	87,464 07	20,133 24	692 23
Northern Pacific	27,559 83	5,900 30	326 18
Northwestern Coal R'y Co. ....	.....	.....	.....
Oshkosh Transportation Co. ....	.....	.....	.....
Roddis Lbr. & Veneer Co., Log. R'y	1,069 92	.....	.....
Robbins R'y Co. ....	.....	.....	.....
Stanley, Merrill & Phillips.....	2,797 82	490 82	.....
Superior & Southeastern .....	.....	.....	.....
Tomahawk & Eastern	360 43	68 82	.....
Waupaca-Green Bay .....	.....	.....	.....
Whitcomb & Morris .....	.....	.....	.....
Winona Bridge R'y Co. ¹ .....	.....	.....	.....
Wisconsin Central	344,749 40	59,279 23	3,449 33
Wisconsin & Michigan	10,433 67	1,872 63	700 10
Wisconsin & Northern	5,156 24	74 57	.....
Wisconsin, Ruby & Southern.....	.....	.....	.....
Wisconsin Northwestern	5,165 93	.....	.....
Lincoln & Oneida Co. ....	.....	.....	.....
Mattoon R'y Co.	5,004 68	61 26	.....
Milwaukee, Bay View & Chicago.....	.....	.....	.....
Total.....	\$2,352,009 07	\$522,201 20	\$109,774 67

¹ Proportional.

WISCONSIN, 1909—Continued.

penses—Continued.

Crossing flagmen and gatemen.	Drawbridge operation.	Clearing wrecks.	Telegraph and telephone— operation.	Stationery and printing.
	\$768 83	\$7 50 33 13	\$62 80	\$172 11 221 33
\$67,178 24 69,472 52	20,929 47 6,069 83	19,148 01 19,900 71	8,784 03	42,035 43 47,353 47
1,002 00		29 01		171 57
			5 55	35 55 23 36
1,469 81		405 96	20 50	1,541 62
90 00				6 31
		1,428 07 5 12	3,772 68 650 65	183 72 1,165 62 2,648 57
1,268 99		12 09		23 55
51		60 33	257 91 36 00	1,120 14 31 60
	453 59	3 75	84 25	345 95 378 30 429 82
		178 83		
360 00 861 73	413 19 7,806 43	1,005 65 1,390 24	1,568 31 1,298 62	4,937 90 1,381 65
		27 05		98 39
	795 14 2,891 01	8,849 14	6,650 20	1 21 18,772 49
13,417 08		213 06		1,487 74
\$155,120 88	\$40,112 01	\$52,698 50	\$23,238 50	\$125,511 40

OPERATING EXPENSES.

Italic figures denote credits.

Transportation

Name of company.	Other expenses.	Loss and damage—freight.	Loss and damage—bargage.
Abbotsford & Northeastern		\$27 99	
Abnapee & Western		535 40	
Ashland, Odanah & Marengo.....	\$221 12		
Bayfield Transfer	30 13		
Big Falls R'y Co.....	3,533 05		
Chicago, Milwaukee & St. Paul.....	5,939 00	145,392 16	\$1,314 65
Chicago & Northwestern ¹	8,074 56	156,922 35	1,796 07
Chicago, St. Paul, Minneapolis & O.....			
Chicago, Burlington & Quincy.....			
Chicago, Lake Shore & Eastern.....	12 31		
Chicago, Harvard & Geneva Lake.....	401 74	10 48	
Chicago & Lake Superior.....	51 43		
Chippewa Valley & Northern			
Drummond & Southwestern			
Duluth, South Shore & Atlantic.....	173 01	* 1,428 34	68 06
Elgin, Joliet & Eastern.....	34		
Dunbar & Wausaukee			
Fairchild & Northeastern	324 12	86 03	
Great Northern	272 03	8,073 47	7 42
Green Bay & Western.....	20 44	1,361 11	6 10
Hazelhurst & Southeastern.....			
Hillsboro & Northeastern		39 62	
Illinois Central	154 68	1,176 91	3 82
Iola & Northern			
J. R. Davis Lbr. Co., Logging R'y.....	25,451 60		
Kewaunee, Green Bay & Western.....		583 63	
La Crosse & Southeastern.....	3,386 60	297 57	
Lake Superior Terminal & Transfer.....		6 35	30 00
Laona & Northern		806 32	
Marathon County Ry. Co.....	4,749 04		
Marinette, Tomahawk & Western.....	175 31	49 22	
Mineral Point & Northern.....	295 85	47 81	
Minn., St. Paul & Sault Ste. Marie.....	955 36	12,739 29	77 08
Northern Pacific	186 13	9,161 10	67 46
Northwestern Coal R'y Co.....			
Oshkosh Transportation Co.			
Rodd's Lbr. & V. Co., Logging R'y.....			
Robbins R'y Co.			
Stanley, Merrill & Phillips.....	29 96	26 17	
Superior & Southeastern	20,739 90		
Tomahawk & Eastern	62 84	21 11	
Waupaca-Green Bay	7,075 59		
Whitcomb & Morris			
Winona Bridge R'y Co. ¹			
Wisconsin Central	3,915 83	76,250 47	381 21
Wisconsin & Michigan.....	190 22	322 50	
Wisconsin & Northern	497 46	2 73	
Wisconsin, Ruby & Southern.....			
Wisconsin Northwestern			
Lincoln & Oneida County.....			
Mattoon R'y Co.....			
Milwaukee, Bay View & Chicago.....			
Total.....	\$36,919 83	\$417,311 45	\$3,782 79

¹ Proportional.

WISCONSIN, 1900—Continued.

Expenses—Concluded.

Damage to property.	Damage to stock on right of way.	Injuries to persons.	Operating joint tracks and facilities—Dr.	Operating joint tracks and facilities—Cr.	Total.
\$40 50	\$46 50	\$50 00			\$8,222 74
					19,376 69
	20 00				23,575 81
20 00		51 25			4,681 85
					3,533 05
10,715 88	3,268 41	175,418 67	\$3,442 29	\$17,339 32	5,008,455 69
29,088 46	8,078 38	150,892 81	10,581 64	11,377 30	6,384,705 34
					21,614 99
	37 50	3 75			7,021 38
			60 00		4,426 35
					10,102 52
					7,109 01
1,025 97	49 79	4,225 24	79 14	409 00	174,499 36
					3,014 53
					2,020 60
					10,138 85
1,443 23	1,518 24	31,822 44	9,274 06		538,241 23
35 00	290 00	1,027 00	1,559 36		168,818 53
		158 10			11,567 32
					5,164 62
560 77	786 75	1,106 03		15 01	80,716 19
					4,514 43
					25,451 60
		233 73	9 34	13 85	34,083 43
80 00	25 00		23 53		25,179 30
56 22	26 00	2,028 98			89,923 07
					6,508 24
					4,749 04
					11,032 70
48 14		9,350 85	53 20		36,851 80
162 79		3,750 84	8,624 55	1,311 11	517,014 40
1,146 06	2,020 49	8,674 16	681 59	7,822 91	288,559 37
2,332 45	738 31				8,630 14
					3,918 72
					2,742 35
	3 10				23,071 40
					20,739 90
					3,805 45
					7,075 50
					1,605 00
				906 45	
8,780 44	1,713 81	24,286 27	24,005 46	1,641 40	2,296,871 57
	96 36	324 05			63,279 45
		4 86			24,489 13
					12,430 30
	189 75				14,573 00
\$65,535 90	\$18,910 39	\$422,649 03	\$58,304 18	\$40,923 44	\$17,011,807 42

OPERATING EXPENSES.
General

Name of company.	Salaries and expenses of general officers.	Salaries and expenses of clerks and attendants.	General office supplies and expenses.
Abbotsford & Northeastern.....	\$1,401 60	.....	\$89 66
Ahnapee & Western	1,312 17	\$889 38	270 00
Ashland, Odanah & Marengo.....	3,085 67	.....	.....
Bayfield Transfer ...	2,576 36	.....	.....
Big Falls R'y Co.....	.....	.....	.....
Chicago, Milwaukee & St. Paul...	46,312 50	100,408 88	12,917 15
Chicago & Northwestern ¹	48,377 81	115,944 66	21,904 31
Chi., St. P., Minn. & Omaha.....	.....	.....	.....
Chicago, Burlington & Quincy.....	.....	.....	.....
Chicago, Lake Shore & Eastern..	407 71	362 75	109 42
Chicago, Harvard & Geneva Lake	143 66	.....	12 21
Chicago & Lake Superior.....	.....	.....	.....
Chippewa Valley & Northern.....	458 34	.....	.....
Drummond & Southwestern.....	.....	200 00	21 73
Duluth, South Shore & Atlantic..	4,060 67	5,327 86	455 59
Elgin, Joliet & Eastern.....	64 26	86 36	18 94
Dunbar & Wausaukee.....	280 00	720 00	24 26
Fairchild & Northeastern.....	.....	.....	452 49
Great Northern	2,276 76	5,191 75	312 34
Green Bay & Western.....	12,673 43	6,811 62	702 44
Hazelhurst & Southeastern	331 50	.....	.....
Hillsboro & Northeastern.....	1,000 00	.....	.....
Illinois Central	453 69	1,923 68	264 50
Iola & Northern.....	17 17	.....	.....
J. R. Davis Lbr. Co., Log. R'y.	.....	.....	.....
Kewaunee, Green Bay & Western	3,591 17	2,065 43	2,400 00
La Crosse & Southeastern.....	1,080 00	1,280 00	746 58
Lake Superior Term. & Transfer	982 40	2,749 90	42 65
Laona & Northern	1,200 00	900 00	167 52
Marathon County R'y Co.....	.....	.....	.....
Marinette, Tomahawk & Western	988 38	.....	.....
Mineral Point & Northern.....	7,980 14	.....	.....
Minn., St. Paul & Sault Ste. M..	9,802 20	11,905 65	1,790 30
Northern Pacific	1,478 87	4,241 32	279 77
Northwestern Coal R'y Co.....	1,620 02	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....
Roddis Lbr. & V. Co., Log. R'y	.....	.....	.....
Robbins R'y Co.....	.....	.....	.....
Stanley, Merrill & Phillips.....	1,383 99	1,200 00	145 22
Superior & Southeastern .....	.....	.....	.....
Tomahawk & Eastern.....	471 45	.....	.....
Waupaca Green Bay	4,008 10	.....	.....
Whitcomb & Morris	200 00	.....	.....
Winona Bridge R'y Co. ¹.....	.....	157 28	.....
Wisconsin Central	57,515 98	52,333 52	31,171 45
Wisconsin & Michigan.....	1,392 91	2,601 07	1,172 95
Wisconsin & Northern	4,020 75	.....	.....
Wisconsin, Ruby & Southern.....	.....	.....	.....
Wisconsin Northwestern	1,800 00	600 00	580 17
Lincoln & Oneida County.....	.....	.....	.....
Mattoon R'y Co.	3,130 40	.....	.....
Milwaukee, Bay View & Chicago	.....	.....	.....
Total.....	\$227,639 09	\$318,125 91	\$73,761 96

¹ Proportional.

OPERATING EXPENSES.

Name of company.	General Expenses—Concluded.			Maintenance of way and structures.
	General administration joint tracks, yards and terminals—Dr.	General administration joint tracks, yards and terminals—Cr.	Total.	
Abbotsford & N. E.....			\$1,449 71	\$7,597 75
Ahnapee & Western.....			2,829 88	15,689 09
Ashtland, Odanah & M.....			4,164 09	21,507 19
Bayfield Transfer			2,650 61	950 05
Big Falls R'y. Co.....			156 79	2,123 29
Chicago, Milw. & St. P.....	\$191 50		286,661 76	1,779,988 00
Chicago & N. W. ¹	907 89		292,040 65	2,179,996 88
C., St. P., Mpls. & O.....				
Chicago, Burl. & Quincy.....				
Chicago, L. S. & E.....			1,443 64	8,387 17
Chicago, Harv. & G. L.....			636 42	3,226 04
Chicago & Lake Sup.....			50 00	1,145 00
Chippewa Valley & N.....			458 34	2,681 80
Drummond & St. W.....			221 73	5,690 19
Duluth, S. S. & Atl.....	85 50		13,385 66	75,653 30
Elgin, Joliet & Eastern.....			421 18	443 08
Dunbar & Wausaukee.....			1,024 28	10,018 08
Fairchild & Northeastern.....			693 03	8,930 39
Great Northern.....	1,724 83		25,863 52	205,861 90
Green Bay & Western.....	80 94		25,784 57	110,457 98
Hazelhurst & S. E.....			584 88	1,897 88
Hillsboro & N. E.....			1,995 08	4,085 88
Illinois Central.....			4,503 67	44,555 68
Iola & Northern.....			216 10	916 08
J. R. D. L. Co., L. Ry.....				
Kewaunee, G. B. & W.....			7,471 74	24,973 37
La Crosse & S. E.....			3,449 10	9,333 43
Lake Superior T. & T.....			6,361 68	16,807 46
Laona & Northern.....			2,400 52	2,651 69
Marathon Co. Ry. Co.....			625 82	2,437 63
Marquette, T. & W.....			1,559 96	8,733 37
Mineral Point & N.....			5,539 49	10,048 96
M., St. P. & S. Ste. M.....	233 52		40,404 43	253,196 52
Northern Pacific.....	2,071 56	\$346 58	16,962 61	147,394 01
Northwestern C. Ry. Co.....			2,694 54	2,542 94
Oshkosh Transp. Co.....				
R. L. & V. Co., L. Ry.....				770 66
Robbins Ry. Co.....			35 50	621 98
Stanley, Merrill & P.....			3,960 10	15,636 00
Superior & S. E.....				4,180 66
Tomahawk & Eastern.....			574 67	4,875 57
Waupaca-Green Bay.....			4,008 10	3,566 64
Whitcomb & Morris.....			200 00	1,208 50
Winona Bridge Ry. Co. ¹		172 22		
Wisconsin Central.....	380 23	24 84	200,906 94	721,960 67
Wisconsin & Michigan.....			8,715 40	21,170 88
Wisconsin & Northern.....			4,967 61	5,496 63
Wisconsin, Ruby & S.....				
Wisconsin Northwestern.....			2,980 17	1,859 43
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....			3,130 40	4,496 79
Milw., B. V. & Chi.....				
Total	\$6,175 47	\$543 64	\$687,092 87	\$5,754,080 92

¹ Proportional.

WISCONSIN, 1909—Concluded.

Recapitulation of Expenses.

Mainten- ance of equipment.	Traffic expenses.	Transporta- tion expenses.	General expenses.	Grand total.	Percentage of operating expenses to revenue.
\$468 94		\$6,228 74	\$1,449 71	\$17,734 14	55.38
5,804 64	\$357 40	19,376 09	2,829 88	44,057 70	47.23
10,398 71		23,575 81	4,164 09	59,640 80	165.97
1,452 16	21 17	4,681 85	2,650 61	9,755 84	
668 44		3,583 05	156 79	6,481 57	
1,949,343 00	353,733 39	5,998,455 69	266,661 76	10,363,122 44	59.23
2,080,829 71	291,983 43	6,384,705 84	292,040 65	11,179,505 96	62.31
8,790 38	287 31	21,614 99	1,443 64	40,523 49	48.01
1,985 58	107 65	7,021 38	626 42	12,967 02	
189 47	4 70	4,426 35	50 00	5,806 52	
58 22	83 37	10,102 52	458 34	13,384 25	77.65
5,871 23		7,109 04	221 73	18,808 19	75.00
55,691 61	17,140 19	174,490 26	13,335 66	336,320 12	100.91
955 08	77 48	3,014 53	421 18	4,911 30	36.69
337 07	69 49	2,990 69	1,024 28	14,419 61	71.35
1,782 23		10,138 95	693 03	21,544 60	104.00
143,701 00	11,615 74	538,241 23	25,863 52	925,272 69	77.48
96,050 28	5,268 36	168,818 53	25,784 57	406,379 72	66.87
1,011 82	110 48	11,567 32	584 38	15,171 83	
1,480 36	134 92	5,164 62	1,965 08	12,890 86	
31,000 56	3,600 84	80,716 19	4,503 67	104,376 39	108.45
475 68	10 00	4,514 43	216 10	6,182 29	74.29
		25,451 69		25,451 69	
20,241 62	638 52	34,063 43	7,471 74	88,303 58	62.40
2,681 87	1,779 68	25,179 30	3,449 10	42,423 37	60.12
16,895 04		80,923 07	6,361 68	129,987 25	
1,464 17		6,506 24	2,400 52	13,024 62	78.80
		4,749 04	625 82	7,812 49	125.00
4,704 24	946 85	11,032 70	1,559 96	26,977 12	76.79
10,089 85	784 36	36,851 80	8,539 49	66,307 36	87.11
238,917 57	32,562 62	517,014 40	40,404 43	1,089,095 54	60.38
96,746 66	9,904 66	268,559 37	16,932 61	551,537 31	97.27
3,063 38		8,630 14	2,694 54	16,951 00	96.40
875 81		3,918 72		5,565 19	100.00
214 50		2,742 35	35 50	3,614 27	
13,466 82	1,432 39	28,971 49	3,960 10	58,466 80	74.38
200 00		20,739 90		25,120 56	
976 88	310 87	3,805 45	574 67	10,543 44	78.73
845 22	3,105 56	7,075 59	4,006 10	17,591 11	
108 37		1,605 00	200 00	3,111 87	
865,786 72	239,711 56	2,296,871 57	200,905 94	4,325,236 46	67.08
36,832 07	4,842 36	63,279 45	8,715 40	124,840 11	83.68
3,921 82	408 82	24,480 13	4,967 61	39,284 01	67.00
6,832 31		12,430 30	2,960 17	24,102 21	
1,965 69		14,573 99	3,180 40	24,166 87	66.28
\$5,657,317 67	\$980,979 17	\$17,011,807 42	\$987,092 87	\$20,391,778 05	52.94

OPERATING EXPENSES.

Of Roads Operating in Wisconsin as Reported to the

Italic figures denote credits.

Maintenance of

Name of company.	Superin- tendence.	Ballast.	Ties.	Rails.
Abbotsford & N. E.....	\$10 02		\$1,377 15	\$147 09
Ahnapee & Western.....	6 00		4,968 46	
Ashland, Odanah & Mar.....				
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chi., Mil. & St. Paul.....	258,129 22	\$112,108 31	1,314,791 80	206,335 22
Chicago & Northwestern.....	364,363 63	115,894 81	1,824,617 07	336,248 86
C., St. P., M. & O.....	75,446 69	86,539 02	176,127 55	81,350 64
Chicago, Burl. & Quincy.....	581,315 89	528,683 93	2,129,407 54	918,841 65
Chicago, L. S. & Eastern.....	17,206 88		35,113 80	11,994 73
Chicago, Harv. & G. Lake..	490 00	141 08	943 75	
Chicago & Lake Superior.....			75 00	
Chippewa Valley & N.....				
Drummond & S. W.....	706 14		787 51	
Duluth, S. S. & Atlantic....	15,187 19	2,590 56	108,496 60	5,766 93
Elgin, Joliet & Eastern.....	13,688 89		61,340 44	12,656 10
Dunbar & Wausaukee.....			1,545 80	
Fairchild & Northeastern....	1,100 00	3,000 00	2,000 00	
Great Northern.....	495,918 74	74,824 23	1,324,390 91	282,290 28
Green Bay & Western.....	798 66		33,000 00	10,000 00
Haselhurst & Southeastern....			586 67	
Hillsboro & Northeastern....				
Illinois Central.....	319,425 90	168,310 90	959,777 69	153,866 27
Iola & Northern.....			367 50	
J. R. Davis L. Co., L. R'y.....				
Kewaunee, Green Bay & W.....	300 00		3,000 00	10,443 52
La Crosse & Southeastern....		72 66	88 50	2 28
Lake Superior T. & T.....	1,009 94	1,129 49	2,894 96	611 30
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tom. & W.....	533 81			
Mineral Point & Northern....	900 00			
M., St. P. & S. Ste. M.....	37,503 61	4,320 21	200,778 81	7,324 53
Northern Pacific.....	386,963 23	150 067 74	1,297,991 44	298,121 88
N. W. Coal R'y Co.....	274 67		221 15	
Oshkosh Transp. Co.....				
Roddis L. & V. Co., L. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips..	1,181 87	532 14	3,338 29	5 40
Superior & Southeastern....				2,777 22
Tomahawk & Eastern.....	177 44			
Waupaca-Green Bay.....				
Whitcomb & Morris.....			260 00	
Winona Bridge R'y Co.....	510 00			119 34
Wisconsin Central.....	33,978 15	9,570 35	185,154 73	30,218 57
Wisconsin & Michigan.....	1,204 17		2,398 30	9 74
Wisconsin & Northern.....				
Wisconsin, Ruby & S.....				
Wisconsin Northwestern....				
Lincoln & Oneida County....				
Mattoon R'y Co.....				
Milwaukee, Bay View & C.....				
Total.....	\$2,608,297 64	\$1,257,935 66	\$9,170,961 45	\$2,348,848 19

WHOLE LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Way and Structures.

Other track material.	Roadway and track.	Removal of snow, sand and ice.	Tunnels.	Bridges, trestles and culverts.	Over and under grade crossings.
\$351 86	\$5,075 53	\$2 50		\$435 18	
181 58	6,988 73	411 47		362 82	
	11,239 06				\$34 79
	886 04			100 76	
485,409 68	2,448,305 45	186,409 34		702,069 82	17,905 85
299,078 02	3,363,940 27	222,989 03	\$3,553 17	990,094 47	46,980 80
85,141 80	580,809 27	51,853 37	1,175 66	224,155 47	2,537 48
1,067,507 43	4,885,680 50	56,798 07	299 95	923,759 79	51,199 90
28,885 84	82,929 03	6,611 93		6,847 90	
60 38	1,769 92	132 95		20 70	
	1,050 00			20 00	
	2,681 80				
499 09	3,569 53				
10,590 43	213,210 52	25,090 21		15,186 00	53 91
40,435 20	113,185 49	2,750 73		23,438 30	46 06
	8,046 99			425 29	
	2,643 38				
647,851 07	4,653,529 60	242,432 67	82,587 25	762,506 53	107,872 65
632 71	38,836 11	2,179 02		5,406 12	
	1,183 89				
	2,737 02				
407,604 70	2,308,029 07	40,967 78	2,243 29	685,134 33	14,589 29
50 10	376 33				
370 27	7,414 88	437 70		1,185 65	11 72
2 16	8,681 14	143 43		209 84	14 50
2,656 88	5,536 49	854 93			
	2,651 69				
	8,021 59				
	4,294 09				
25,725 91	559,162 12	77,637 00		151,191 31	
516,086 04	3,447,411 62	181,326 17	34,319 17	499,321 90	4,345 57
394 08	1,301 55				
27 48	528 63				
172 19	8,518 01	416 61		380 88	
	1,403 44				
	4,357 58				
	943 50				
5 49	185 68	18 73		13,514 78	
51,243 92	270,990 59	17,854 94		66,619 20	1,365 08
1,458 98	17,737 01	824 46		1,478 89	
	5,143 07				
	1,859 43				
4,309 86					
\$8,637,142 64	\$22,987,595 73	\$1,118,393 04	\$124,178 49	\$3,166,047 93	\$238,267 96

OPERATING EXPENSES,

Maintenance of

Name of company.	Grade cross- ings, fences, cattleguards and signs.	Snow and sand fences and snow- sheds.	Signal and interlocking plants.	Telegraph and tele- phone lines.
Abbotsford & Northeastern.....	\$142 56	.....	.....	\$28 79
Abnapee & Western.....	704 13	.....	.....	.....
Ashland, Odanah & Mar.....	.....	.....	.....	25 16
Bayfield Transfer.....	.....	.....	.....	.....
Big Falls R'y Co.....	.....	.....	.....	.....
Chi., Mtl. & St. Paul.....	185,787 25	\$16,771 22	\$106,818 62	76,001 81
Chicago & Northwestern.....	193,993 06	7,614 01	153,602 05	43,594 82
Chi., St. P., M. & O.....	40,575 67	862 68	7,328 97	23,532 69
Chi., Burlington & Quincy..	315,006 96	7,338 94	115,630 60	177,535 14
Chicago, L. S. & Eastern...	1,374 36	23 52	1,349 44	3,921 00
Chi., Harv. & G. Lake.....	118 05	.....	.....	257 85
Chicago & Lake Superior.....	.....	.....	.....	.....
Chippewa Val. & N.....	.....	.....	.....	.....
Drummond & Southwestern.....	.....	.....	.....	.....
Duluth, S. S. & Atlantic....	5,641 05	432 85	132 25	2,693 25
Elgin, Joliet & Eastern.....	13,775 55	4 36	13,974 06	5,064 64
Dunbar & Wausaukee.....	.....	.....	.....	.....
Fairchild & Northeastern.....	.....	.....	.....	.....
Great Northern.....	72,254 48	18,807 24	30,481 61	50,302 55
Green Bay & Western.....	4,493 62	.....	.....	678 25
Hazelhurst & Southeastern.....	.....	.....	.....	.....
Hillsboro & Northeastern.....	.....	.....	.....	18 00
Illinois Central.....	113,806 21	4,120 04	204,240 18	107,433 74
Iola & Northern.....	56 18	.....	.....	.....
J. R. Davis L. Co., L. R'y.....	.....	.....	.....	.....
Kewaunee, G. B. & W.....	1,443 89	.....	.....	122 10
La Crosse & Southeastern.....	.....	.....	.....	12 74
Lake Superior T. & T.....	285 84	.....	82 40	.....
Laona & Northern.....	.....	.....	.....	.....
Marathon County Ry. Co.....	.....	.....	.....	.....
Marquette, Tom. & W.....	.....	.....	.....	.....
Mineral Point & Northern.....	.....	.....	.....	.....
M., St. P. & S. Ste. M.....	15,418 03	3,205 56	2,534 67	21,359 60
Northern Pacific.....	99,603 26	25,064 10	26,836 81	83,563 00
Northwestern Coal R'y Co.....	20 30	.....	4 55	.....
Oshkosh Transportation Co.....	.....	.....	.....	.....
Roddis L. & V. Co., L. R'y.....	.....	.....	.....	.....
Robbins R'y Co.....	.....	.....	.....	.....
Stanley, Merrill & P.....	160 80	.....	.....	363 58
Superior & Southeastern.....	.....	.....	.....	.....
Tomahawk & Eastern.....	.....	.....	.....	.....
Waupaca-Green Bay.....	.....	.....	.....	.....
Whitcomb & Morris.....	.....	.....	.....	.....
Winona Bridge R'y Co.....	34 41	.....	.....	.....
Wisconsin Central.....	18,927 79	270 35	3,535 42	10,015 16
Wisconsin & Michigan.....	264 35	13 96	142 74	688 49
Wisconsin & Northern.....	.....	.....	.....	.....
Wisconsin, Ruby & S.....	.....	.....	.....	.....
Wisconsin Northwestern.....	.....	.....	.....	.....
Lincoln & Oneida County.....	.....	.....	.....	.....
Mattoon R'y Co.....	25 11	.....	.....	.....
Milwaukee, Bay View & C.....	.....	.....	.....	.....
Total.....	\$1,063,914 93	\$64,528 83	\$668,714 48	\$612,182 55

WHOLE LINE, 1909—Continued.

Way and Structures—Continued.

Electric power trans- mission.	Buildings, fixtures and grounds.	Docks and wharves.	Roadway, tools and supplies.	Injuries to persons.	Stationery and printing.
.....	\$200 64	.....	\$114 21	.....	.....
.....	1,957 25	.....	106 40	.....	\$2 25
.....	498 38	.....	.....	.....	.....
.....	12 00	.....	.....	.....	.....
.....
.....	609,504 39	\$9,977 52	145,767 89	\$44,605 27	10,587 19
.....	708,235 05	91,300 47	76,188 60	32,516 91	17,732 05
.....	110,361 15	13,420 32	9,974 22	6,913 99	1,858 75
.....	1,083,735 57	28,532 82	128,487 02	68,554 37	17,517 04
.....	17,318 17	.....	2,950 31	1,393 62	1,273 96
\$245 58	161 51	31 12	.....	.....	.....
.....
.....	.....	.....	16 56	.....	.....
.....	18,858 68	20,139 50	3,550 96	271 75	509 93
.....
.....	35,013 76	400 02	3,838 75	1,520 61	646 18
.....
.....	156 81	.....	.....	.....	.....
.....	591,152 19	25,178 09	118,520 33	136,635 24	12,518 26
.....	8,160 99	95 54	702 26	5 00	13 25
.....
.....	116 13	.....	11 14	.....	.....
.....	1,314 36	.....	.....	16 50	.....
.....	684,030 04	33,584 35	69,496 87	39,438 84	13,881 65
.....	54 10	.....	11 87	.....	.....
.....
.....	162 26	14 20	277 25	.....	.....
.....	45 00	.....	61 17	.....	.....
.....	1,040 42	.....	209 42	.....	30 05
.....
.....
.....	432 54	.....	.....	.....	.....
.....	108,354 68	16,460 25	14,906 64	5,098 43	1,084 13
.....	717,997 59	69,684 13	87,069 11	40,237 40	8,683 70
.....	390 90	.....	5 25	.....	.....
.....
.....
.....
.....	268 27	.....	276 52	.....	12 24
.....
.....
.....
.....	49,564 02	32,146 38	9,372 70	11,339 50	899 17
.....
.....	2,018 36	178 51	295 48	2 95	3 89
.....	263 87	.....	.....	.....	.....
.....
.....
.....	105 19	.....	.....	.....	.....
.....
\$245 58	\$4,680,178 22	\$341,143 22	\$672,230 93	\$386,570 38	\$37,233 59

Italic figures denote credits.

OPERATING EXPENSES.

Maintenance of Way and Structures—Concluded.

Name of company.	Other expenses.	Maintaining joint tracks, yards and terminal facilities —Dr.	Maintaining joint tracks, yards and terminal facilities —Cr.	Total.
Abbotsford & Northeastern				\$7,597 75
Ahnapee & Western				15,089 09
Ashland, Odanah & Mar.	\$9,715 85			21,507 19
Bayfield Transfer	1 25			980 05
Big Falls R'y Co.	2,123 29			2,123 29
Chi., Mil. & St. Paul.	247 45	\$376,721 15	\$65,581 17	7,288,602 68
Chicago & Northwestern	1,355 74	84,568 02	58,165 08	8,422,265 28
C., St. P., M. & O.	72 50	100,191 74	26,446 17	1,643,783 54
Chi., Burlington & Quincy	496 67	267,406 11	360,056 83	12,986,773 27
Chi., L. S. & Eastern	802 01	107,522 38	244 58	327,274 20
Chi., Harv. & G. Lake.	2,072 08	7 17		6,452 09
Chicago & Lake Superior				1,145 00
Chippewa Valley & N.				2,681 80
Drummond & Southwestern	91 36			5,690 19
Duluth, S. S. & Atlantic	17 20	11,725 81	9,363 12	445,281 35
Elgin, Joliet & Eastern	326 88	10,983 12	57,107 27	295,884 59
Dunbar & Wausaukee				10,018 08
Fairchild & Northeastern	30 30			8,980 39
Great Northern	36,562 35	118,296 76	112,657 84	9,702,379 19
Green Bay & Western		5,521 84	115 39	110,457 98
Hazelhurst & Southeastern				1,897 83
Hillsboro & Northeastern				4,065 88
Illinois Central	16,549 39	231,201 94	276,477 96	6,190,286 59
Iola & Northern				916 08
J. R. Davis L. Co., L. R'y				
Kewaunee, G. B. & W.		864 05	1,074 22	24,973 27
La Crosse & S. E.				9,333 42
Lake Superior T. & T.		895 78	430 35	16,807 46
Laona & Northern				2,651 69
Marathon County R'y Co.	2,437 63			2,437 63
Marquette, Tomahawk & W.	177 97			8,732 27
Mineral Point & Northern	4,341 70	80 53		10,048 86
M., St. P. & S. Ste. M.	1,917 49	22,960 30		1,262,244 17
Northern Pacific	2,927 89	61,078 88	187,869 16	7,847,050 35
Northwestern Coal R'y Co.		54		2,542 94
Oshkosh Transp. Co.				
Roddie L. & V. Co., L. R'y	214 55			770 66
Robbins R'y Co.	621 92			621 92
Stanley, Merrill & Phillips				15,636 00
Superior & Southeastern				4,180 66
Tomahawk & Eastern	349 55			4,875 57
Waupaca-Green Bay	2,556 64			2,556 64
Whitcomb & Morris				1,203 50
Winona Bridge R'y Co.			14,149 75	
Wisconsin Central	331 12	68,164 64	18,216 03	850,365 98
Wisconsin & Michigan	211 97	2,166 48	1,833 88	29,225 32
Wisconsin & Northern	89 69			5,496 68
Wisconsin, Ruby & S.				
Wisconsin Northwestern				1,859 43
Lincoln & Oneida County				
Mattoon R'y Co.	56 63			4,496 79
Milwaukee, Bay View & C.				
Total	\$86,692 02	\$1,465,381 22	\$1,199,808 80	\$67,616,785 58

WHOLE LINE, 1900—Continued.

Maintenance of Equipment.

Superintendence.	Steam locomotives—repairs.	Steam locomotives—renewals	Steam locomotives—depreciation.	Electric locomotives—repairs.	Electric locomotives—renewals.
.....	\$187 71	.....	\$120 00	.....	.....
.....	1,672 47	.....	500 00	.....	.....
.....	3,790 79	.....	.....	.....	.....
.....	.....	\$744 63	.....	.....	.....
.....
\$120,008 17	2,299,638 40	.....	192,083 76	.....	.....
303,844 13	2,308,315 29	.....	318,383 97	.....	.....
44,771 07	547,692 20	45,840 96	97,820 92	.....	.....
369,276 25	3,300,069 02	217,784 07	1,192,104 20	.....	.....
16,896 65	155,768 84	3,848 31	35,542 77	.....	.....
375 00	.....	.....	.....	\$963 75	.....
.....	72 21	.....	.....	.....	.....
.....	3,456 91	.....	.....	.....	.....
10,901 27	79,799 07	.....	17,701 75	.....	.....
17,929 24	123,470 80	8,968 63	27,117 08	.....	.....
.....	1,594 32	.....	.....	.....	.....
165,647 28	1,990,526 68	29,263 13	565,337 12	.....	.....
2,108 54	23,527 58	.....	7,866 67	.....	.....
.....	612 67	.....	.....	.....	.....
.....	1,120 81	.....	.....	.....	.....
181,480 35	3,420,870 51	.....	85,732 00	.....	.....
.....	197 34	.....	146 67	.....	.....
.....
600 00	2,527 59	.....	983 33	.....	.....
8 60	1,737 43	.....	.....	.....	.....
784 08	7,082 65	.....	5,657 76	.....	.....
.....	680 76	.....	.....	.....	.....
.....	.....	1,968 98	.....	.....	.....
533 81	4,808 86	.....	.....	.....	.....
1,200 00	551,457 87	.....	35,142 48	.....	.....
31,618 70	2,315,053 96	5,349 61	859,396 70	.....	.....
171,708 84	2,108 49	.....	947 82	.....	.....
.....	454 67	.....	.....	.....	.....
454 47	2,144 57	.....	2,766 24	.....	.....
.....
177 44	408 38	.....	.....	.....	.....
.....	108 87	.....	.....	.....	.....
22,383 13	344,678 65	.....	30,290 80	.....	.....
507 01	6,754 23	.....	2,528 28	.....	.....
.....	1,483 74	.....	.....	.....	.....
.....	4,546 78	.....	.....	.....	.....
.....
270 00	638 57	.....	.....	.....	.....
.....
\$1,579,393 08	\$17,983,489 38	\$955,212 00	\$3,478,120 27	\$963 75	.....

OPERATING EXPENSES,
Maintenance of*Italic figures denote credits.*

Name of company.	Electric locomotives—depreciation.	Passenger train cars—repairs.	Passenger train cars—renewals.	Passenger train cars—depreciation.
Abbotsford & Northeastern		\$33 70		\$60 00
Ahnapee & Western		1,115 35		466 67
Ashland, Odanah & Mar... ..				
Bayfield Transfer				
Big Falls R'y Co.				
Chi., Mil. & St. Paul.....		541,269 75	\$5,307 52	74,968 40
Chicago & Northwestern....		623,306 45		78,828 23
C., St. P., M. & O.		123,443 63		19,601 51
Chi., Burlington & Quincy..		682,369 43	63,136 25	467,118 70
Chicago, L. S. & E.				
Chicago, Harv. & G. Lake.	\$609 48	196 14		254 16
Chicago & Lake Superior....		110 26		
Chippewa Valley & N.				
Drummond & Southwestern..				
Duluth, S. S. & Atlantic... ..		28,102 79	1,690 41	6,819 11
Elgin, Joliet & Eastern.....		2,128 10		980 26
Dunbar & Wausaukee				
Fairchild & Northeastern....				
Great Northern		470,967 59	12,883 64	137,745 91
Green Bay & Western		8,341 67		4,573 33
Hazelhurst & Southeastern..		122 84		
Hillsboro & Northeastern....		168 30		
Illinois Central		775,165 62	14,210 48	22,101 91
Iola & Northern		74 44		53 33
J. R. Davis L. Co., L. R'y.				
Kewaunee, G. B. & W.		1,921 66		996 67
La Crosse & Southeastern....		272 85		
Lake Superior T. & T.				
Laona & Northern				
Marathon County R'y Co.				
Marinette, Tom. & W.				
Mineral Point & Northern..				
M., St. P. & S. Ste. M.		135,653 14	4,420 00	9,139 20
Northern Pacific		450,016 59	38,406 10	230,741 01
Northwestern Coal R'y Co.				
Oshkosh Transportation Co.				
Roddis L. & V. Co., L. R'y ..				
Robbins R'y Co.				
Stanley, Merrill & Phillips..		113 69		134 64
Superior & Southeastern....				
Tomahawk & Eastern.....				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central		78,708 15		8,291 28
Wisconsin & Michigan.....		1,905 59		1,111 06
Wisconsin & Northern				
Wisconsin, Ruby & S.				
Wisconsin Northwestern				
Lincoln & Oneida County....				
Mattoon R'y Co.				
Mil., Bay View & Chicago....				
Total	\$609 48	\$3,925,427 63	\$140,058 40	\$1,003,955 42

¹ Includes all other equipment.

WHOLE LINE, 1908—Continued.

Equipment—Continued.

Freight train cars— repairs.	Freight train cars renewals.	Freight train cars— depreciation.	Electric equip- ment of cars— repairs.	Electric equip- ment of cars— depreciation.
96 61		\$55 92		
1,450 15		520 00		
3,583 27				
116 99		824 52		
3,098,778 35	\$89,056 08	437,609 37		
2,356,776 06	3,250 83	1,157,065 74		
407,008 48	39,565 08	189,776 23		
3,842,173 83	746,395 28	2,293,816 10		
330,956 49	1,568 33	295,388 84		
		20 52	\$746 08	\$60 00
1,736 31				
123,760 43	1,165 80	45,223 00		
164,945 46	2,965 17	100,526 88		
	158 50			
1,444,676 73	26,455 24	1,073,376 33		
18,922 74		26,490 00		
270 31				
5,796,989 80	186,093 97	270,896 45		
3 90				
6,523 20		6,766 67		
637 70				
3,261 84				
803 41				
1,748 43		420 00		
732 29		13,144 92		
396,098 19	52,596 83	81,678 54		
1,733,403 56	19,669 78	1,605,700 14		
32 07				
421 14				
3,092 66		4,061 88		
200 00				
389 65				
883,807 02	31,749 98	66,844 83		
10,311 22	1,061 19	11,449 84		
884 75		1,494 68		
2,285 58				
\$19,524,427 61	\$1,201,696 46	\$7,672,171 40	\$746 08	\$60 00

OPERATING EXPENSES.

Italic figures denote credits.

Maintenance of

Name of company.	Floating equipment— depreciation.	Floating equipment— repairs.	Floating equipment— renewals.	Work equipment— repairs.
Abbotsford & Northeastern				
Ahnapee & Western				
Ashland, Odanah & Mar.				
Bayfield Transfer				
Big Falls R'y Co.				
Chi., Mil. & St. Paul				\$66,057 28
Chicago & Northwestern				90,228 12
C., St. P., M. & O.				20,849 60
Chi., Burlington & Quincy				185,508 40
Chicago, L. S. & Eastern				1,892 08
Chi., Harv. & G. Lake				14 06
Chicago & Lake Superior				
Chippewa Val. & Northern				
Drummond & Southwestern				
Duluth, S. S. & Atlantic				1,890 21
Elgin, Joliet & Eastern				2,216 25
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern		\$311 48	\$1,044 48	147,505 30
Green Bay & Western				898 54
Hazelhurst & Southeastern				
Hillsboro & Northeastern				
Illinois Central	\$6,264 00	20,332 25		102,376 00
Iola & Northern				
J. R. Davis L. Co., L. R'y				
Kewaunee, G. B. & W.				
La Crosse & Southeastern				
Lake Superior T. & T.				13 02
Laona & Northern				
Marathon County R'y Co.				
Marinette, Tom. & W.				
Mineral Point & Northern				
M., St. P. & S. Ste. M.				17,962 83
Northern Pacific		1,207 79	7,565 15	220,612 92
Northwestern Coal R'y Co.				
Oshkosh Transportation Co.				
Roddis L. & V. Co., L. R'y				
Robbins R'y Co.				
Stanley, Merrill & Phillips				321 69
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca-Green Bay				
Whitecomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central				15,051 57
Wisconsin & Michigan				70 05
Wisconsin & Northern				
Wisconsin, Ruby & S.				
Wisconsin Northwestern				
Lincoln & Oneida County				
Mattoon R'y Co.				467 17
Mil., Bay View & Chicago				
Total	\$6,264 00	\$21,851 52	\$8,009 63	\$902,920 99

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Equipment—Continued.[illegible]

OPERATING EXPENSES.

Maintenance of Equipment—Concluded.

Name of company.	Other expenses.	Maintenance of joint equipment at terminals —Dr.	Maintenance of joint equipment at terminals —Cr.	Total.
Abbotsford & Northeastern				\$463 88
Ahnapee & Western				5,804 64
Ashland, Odanah & Mar.	\$287 65			10,393 71
Bayfield Transfer				1,452 16
Big Falls R'y Co.	668 44			668 44
Chi., Mil. & St. Paul.	874 00	\$36,872 04	\$1,215 09	7,270,774 16
Chicago & Northwestern		4,933 38	638 75	7,845,968 55
C., St. P., M. & O.		7,078 34	2,380 73	1,577,831 44
Chi., Burlington & Quincy.	2,500 94	31,170 33	6,928 99	13,366,415 06
Chicago, L. S. & Eastern.	976 75			850,686 54
Chicago, Harv. & G. Lake.				3,971 05
Chicago & Lake Superior.				182 47
Chippewa Val. & Northern.	58 22			58 22
Drummond & Southwestern				5,871 23
Duluth, S. S. & Atlantic.		607 88		327,790 49
Elgin, Joliet & Eastern.	712 49	11 20		472,205 06
Dunbar & Wausaukee.	387 07			387 07
Fairchild & Northeastern.	34 41			1,782 23
Great Northern	6,898 91	10,910 96	12,097 45	6,112,133 26
Green Bay & Western.				96,050 28
Hazelhurst & Southeastern.				1,011 82
Hillsboro & Northeastern.				1,480 36
Illinois Central	13,104 26	5,597 57	4,225 08	11,265,627 08
Iola & Northern				475 68
J. R. Davis L. Co., L. R'y				
Kewaunee, G. B. & W.				20,241 62
La Crosse & Southeastern.	11 50			2,681 87
Lake Superior T. & T.			209 10	16,895 04
Laona & Northern				1,464 17
Marathon County R'y Co.				
Marinette, Tom. & W.	33 07			4,704 24
Mineral Point & Northern.	75 78			10,062 85
Minn., St. P. & S. Ste. M.		8,850 36		1,364,318 57
Northern Pacific	4,062 23	17,111 12	10,351 33	7,845,680 35
Northwestern Coal R'y Co.				3,083 38
Oshkosh Transportation Co.				
Roddis L. & V. Co., L. R'y				875 81
Robbins R'y Co.	214 50			214 50
Stanley, Merrill & Phillips.	6 50			13,466 82
Superior & Southeastern.				200 00
Tomahawk & Eastern.	1 41			976 88
Waupaca-Green Bay	845 22			845 22
Whitcomb & Morris.				103 37
Winona Bridge R'y Co.				
Wisconsin Central	58 27	6,453 28	106 78	1,019,772 36
Wisconsin & Michigan.	576 46			37,040 40
Wisconsin & Northern.	58 65			3,921 82
Wisconsin, Ruby & S.				
Wisconsin Northwestern				6,832 31
Lincoln & Oneida County.				
Mattoon R'y Co.	589 95			1,965 69
Milwaukee, Bay View & C.				
Total	\$33,017 33	\$119,596 46	\$38,153 25	\$59,574,801 29

WHOLE LINE, 1909—Continued.

Traffic Expenses.

Superintendence.	Outside agencies.	Advertising.	Traffic associations.	Fast freight lines.
\$200 00	\$100 00	\$17 40		
		21 17		
260,220 59	622,150 79	273,813 41	\$29,005 85	
261,223 50	449,532 03	267,338 15	14,538 90	
69,633 77	123,296 31	29,140 84	9,607 45	
430,247 74	654,915 32	231,774 43	56,587 07	
10,287 17		33 98	86 82	
180 00		10 00		
34,205 00	50,630 09	5,647 42	257 71	\$282 40
14,759 32	9,980 56	133 67	777 99	1 79
150,263 78	361,639 83	104,006 44	7,162 48	
867 30	979 31	506 42	147 31	
316,340 89	502,608 05	115,564 13	34,947 35	365 06
400 00	100 00	34 65		
1,476 97		63 99		
56,258 56	102,461 48	33,063 57	1,387 05	5,945 19
194,485 36	413,105 50	191,908 62	18,896 65	
1,043 96		3 50		
59,245 49	186,140 88	12,922 12	4,122 31	
2,004 65	2,472 19	765 86		
\$1,863,380 05	\$3,481,181 84	\$1,267,250 02	\$177,524 84	\$6,595 04

OPERATING EXPENSES,

Traffic Expenses—Concluded.

Name of company.	Industrial and immigration bureau.	Stationery and printing.	Other expenses.	Total.
Abbotsford & Northeastern				
Abnapee & Western		\$40 00		\$357 40
Ashland, Odanah & Mar.				
Bayfield Transfer				21 17
Big Falls R'y Co.				
Chicago, Mil. & St. Paul...	\$26,397 81	118,332 95	\$3,075 79	1,334,006 19
Chicago & Northwestern....	3,029 61	131,687 77	19 54	1,127,264 40
C., St. P., M. & O.		34,587 43	85 75	268,402 05
Chicago, Burl. & Quincy...	11,570 98	181,433 94	9,831 30	1,579,300 83
Chicago, L. S. & Eastern...		2,794 41		13,182 08
Chi., Harv. & G. Lake.....		25 30		215 30
Chicago & Lake Superior...		4 70		4 70
Chippewa Val. & Northern...			83 37	83 37
Drummond & Southwestern				
Duluth, S. S. & Atlantic....		9,856 13	5 27	100,884 02
Elgin, Joliet & Eastern.....		7,618 11	3,000 00	33,571 44
Dunbar & Wausaukee.....		69 49		69 49
Fairchild & Northeastern...				
Great Northern	88,126 44	71,016 70	5,151 34	737,397 01
Green Bay & Western.....		2,668 02	100 00	5,268 36
Hazelhurst & Southeastern.		110 48		110 48
Hillsboro & Northeastern...		134 92		134 92
Illinois Central	13,018 04	184,009 97	10,485 98	1,177,358 08
Iola & Northern		10 00		10 00
J. R. Davis L. Co., L. R'y.				
Kewaunee, G. B. & W.....		98 87		633 53
La Crosse & Southeastern...		238 72		1,779 68
Lake Superior T. & T.....				
Laona & Northern				
Marathon County R'y Co...				
Marquette, Tom. & W.....			946 85	946 85
Mineral Point & Northern...			784 36	784 36
M., St. P. & S. Ste. M.....	9,256 61	15,830 35		221,304 81
Northern Pacific	17,364 82	76,532 55	6,610 53	919,199 08
Northwestern Coal R'y Co...				
Oshkosh Transportation Co.				
Roddis L. & V. Co., L. R'y				
Robbins R'y Co.				
Stanley, Merrill & Phillips.		284 08		1,433 39
Superior & Southeastern...				
Tomahawk & Eastern.....			310 87	310 87
Waupaca-Green Bay			3,105 56	3,105 56
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central	1,775 32	17,715 89	424 27	232,345 78
Wisconsin & Michigan.....		1,442 45		6,684 65
Wisconsin & Northern.....			408 82	408 82
Wisconsin, Ruby & S.				
Wisconsin Northwestern				
Lincoln & Oneida County...				
Mattoon R'y Co.				
Milwaukee, Bay View & C..				
Total.....	\$117,541 63	\$356,944 08	\$41,679 55	\$7,812,106 55

¹ Includes station service.

OPERATING EXPENSES.

Transportation

Name of company.	Yardmasters and their clerks.	Yard conduc- tors and brakemen.	Yard. switch and signal tenders.	Yard sup- plies and expenses.
Abbotsford & Northeastern				
Ahnapee & Western				
Ashland, Odanah & Marengo				
Bayfield Transfer				
Big Falls R'y Co.				
Chi., Milw. & St. Paul	\$182,686 39	\$1,239,171 81	\$106,172 88	\$18,002 09
Chicago & Northwestern	282,756 29	1,150,271 89	76,540 52	11,606 66
Chi., St. P., M. & O.	37,856 72	228,175 76	5,461 52	1,299 02
Chi., Burlington & Quincy	418,649 97	1,239,968 23	101,757 97	25,581 99
Chi., Lake Shore & Eastern	47,148 31	244,330 33	5,394 38	1,860 33
Chi., Harv. & Geneva Lake				
Chicago & Lake Superior				
Chippewa Val. & Northern				
Drummond & Southwestern				
Dul., South Shore & Atlantic	4,808 34	35,461 04	4,888 85	1,248 48
Elgin, Joliet & Eastern	21,381 40	101,993 18	949 91	946 31
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern	170,557 97	479,318 06	37,992 33	7,608 08
Green Bay & Western		3,309 79		6 88
Hazelhurst & Southeastern				
Hillsboro & Northeastern				
Illinois Central	359,088 04	958,584 09	52,874 61	21,214 66
Iola & Northern				
J. R. Davis L. Co., L. R'y.				
Kewaunee, Green Bay & W.		1,607 31		5 21
La Crosse & Southeastern				
Lake Sup. Term. & Trans.	2,866 05	26,747 14	5,009 24	196 71
Laona & Northern				
Marathon County R'y Co.				
Marinette, Tomahawk & W.				
Mineral Point & Northern				
M., St. P. & S. Ste. M.	26,686 62	77,227 00	4,573 63	1,006 18
Northern Pacific	195,062 96	807,968 84	60,898 30	9,339 06
Northwestern Coal R'y Co.	1,019 22	1,611 92	1,369 00	25 88
Oshkosh Transportation Co.				
Roddiss L. & V. Co., L. R'y.				
Robbins R'y Co.				
Stanley, Merrill & Phillips		1,389 50		26 14
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central	18,370 68	107,922 62	4,468 73	739 16
Wisconsin & Michigan				1 10
Wisconsin & Northern				
Wisconsin, Ruby & Southern				
Wisconsin Northwestern				
Lincoln & Oneida County				
Mattoon Ry. Co.				
Milwaukee, Bay View & Chi.				
Total	\$1,763,878 93	\$6,705,043 51	\$467,301 82	\$96,292 87

OPERATING EXPENSES,

Transportation

Name of company.	Operating joint yards and ter- minals—Dr.	Operating joint yards and ter- minals—Cr.	Motormen.	Road engineemen.
Abbotsford & Northeastern.....				\$1,006 57
Ahnapee & Western.....				2,800 00
Ashland, Odanah & Marengo.....				6,044 44
Bayfield Transfer				1,308 14
Big Falls R'y Co.....				
Chi., Milwaukee & St. Paul.....	\$509,815 10	\$91,945 23		2,701,570 88
Chicago & Northwestern.....	214,021 18	85,814 58		3,108,179 43
Chi., St. P., M. & O.....	165,797 36	120,077 13		688,795 48
Chi., Burlington & Quincy.....	515,908 02	192,610 34		2,874,164 39
Chi., Lake Shore & Eastern.....	320 64			76,704 94
Chi., Harvard & Geneva L.....			\$2,328 00	
Chicago & Lake Superior.....				600 00
Chippewa Valley & Northern.....				1,783 37
Drummond & Southwestern.....				148,908 88
Dul., South Shore & Atlantic.....	27,795 17	11,827 31		
Elgin, Joliet & Eastern.....	1,899 18	750 88		108,324 98
Dunbar & Wausaukee.....				1,318 48
Fairchild & Northeastern.....				1,728,006 75
Great Northern.....	215,710 42	84,083 18		27,328 19
Green Bay & Western.....	1,717 80	15 88		
Hazelhurst & Southeastern.....				2,124 98
Hillsboro & Northeastern.....				1,261 75
Illinois Central	181,533 89	279,567 68		2,343,635 79
Iola & Northern.....				1,006 28
J. R. Davis L. Co., L. R'y.....				
Kewaunee, Green Bay & W.....				5,751 08
La Crosse & Southeastern.....				4,246 54
Lake Sup. Term. & Trans.....	880 89	329 03		
Laona & Northern.....				2,768 39
Marathon County R'y Co.....				
Marquette, Tomahawk & W.....				3,261 95
Mineral Point & Northern.....	4,310 90			3,252 53
M., St. P. & S. Ste. M.....	102,786 76	1,174 06		449,395 13
Northern Pacific.....	298,455 62	169,261 75		2,349,942 43
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddie L. & V. Co., L. R'y.....				816 87
Robbins R'y Co.....				200 00
Stanley, Merrill & Phillips.....	570 45			2,281 48
Superior & Southeastern.....				
Tomahawk & Eastern.....				650 99
Waupaca-Green Bay.....				
Whitcomb & Morris.....				1,350 00
Winona Bridge R'y Co.....				
Wisconsin Central	96,767 55	26,562 39		385,125 16
Wisconsin & Michigan.....	3,799 73	645 60		12,595 75
Wisconsin & Northern.....				4,568 02
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida County.....				
Mattoon Ry. Co.....				3,749 14
Milw., Bay View & Chicago.....				
Total	\$2,336,390 76	\$1,056,659 88	\$2,328 00	\$17,059,694 09

WHOLE LINE, 1900—Continued.

Expenses—Continued.

Enginehouse expenses— road	Fuel for road locomotives.	Water for road locomotives.	Lubricants for road locomotives.	Other supplies for road locomotives.
\$541 22	\$2,703 44	\$29 75	\$25 57	\$11 31
533 33	5,291 08	70 20	91 41	51 76
1,990 74	7,117 72	598 37	352 28	48 69
.....	1,499 23	.....	765 89	.....
798,348 79	4,714,949 50	195,799 60	91,100 07	84,654 79
976,375 21	5,418,469 98	290,921 22	94,883 70	81,081 62
185,454 82	1,849,073 78	46,454 04	16,171 09	10,236 43
804,245 42	5,179,140 28	244,431 87	36,077 41	88,588 21
10,781 81	110,782 71	1,279 63	2,071 99	968 42
6,525 12	.....	.....	.....	.....
480 00	1,206 70	40 00	104 85	.....
3,440 25	3,043 21	.....	.....	18 25
.....	3,944 69	.....	332 30	.....
37,194 77	256,214 74	10,855 67	2,897 19	3,148 01
22,438 22	174,077 19	9,061 98	3,489 18	1,107 28
.....	2,920 69	.....	.....	.....
.....	3,571 17	.....	34 44	.....
404,296 30	4,142,180 51	144,875 54	57,318 66	50,436 64
6,384 85	49,882 92	1,116 77	754 90	512 95
.....	4,534 40	.....	58 64	53 18
.....	2,028 57	108 00	33 40	.....
723,323 75	3,176,911 98	224,465 98	89,769 41	69,908 87
565 50	1,158 00	60 00	87 33	38 50
.....
1,027 50	8,403 67	189 00	125 03	82 39
1,138 64	6,095 52	387 25	198 08	1 42
.....	2,840 77	.....	102 76	.....
.....	2,092 72	.....	.....	1,160 44
.....	9,142 19	.....	.....	2,141 13
166,336 34	1,114,951 51	58,449 31	21,687 39	15,330 79
657,491 24	5,769,974 60	225,791 06	68,173 62	54,518 57
.....
729 40	1,302 53	.....	.....	.....
150 00	892 35	.....	.....	.....
1,273 82	5,642 50	144 37	38 16	37 63
.....	1,580 47	.....	.....	503 31
.....	225 00	.....	.....	30 00
57,808 19	594,084 02	26,103 18	12,730 93	8,791 61
3,779 24	31,016 45	1,472 83	532 88	211 57
.....	8,199 18	.....	.....	1,395 59
.....	7,264 37	.....	.....	.....
.....	3,600 56	.....	.....	623 71
\$4,872,249 97	\$32,178,908 93	\$1,482,696 05	\$495,538 69	\$475,735 28

OPERATING EXPENSES.

Transportation.

Name of company.	Road trainmen.	Train supplies and expenses.	Interlockers and block and other signals— operation.
Abbotsford & Northeastern.....	\$1,346 00	\$11 71	.....
Ahnapee & Western.....	2,555 78	1,294 42	.....
Ashland, Odanah & Marengo.....	4,897 61	561 26	.....
Bayfield Transfer.....	910 66	5 25	.....
Big Falls R'y Co.....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	2,934,733 52	710,157 45	\$117,824 03
Chicago & Northwestern.....	3,533,284 13	896,004 90	259,765 99
Chi., St. Paul, Minneapolis & Omaha	663,998 00	210,069 02	9,328 58
Chicago, Burlington & Quincy.....	2,743,746 60	1,196,666 80	56,511 92
Chicago, Lake Shore & Eastern.....	73,174 58	12,056 20	66 08
Chicago, Harvard & Geneva Lake....	2,877 86	52 06	.....
Chicago & Lake Superior.....	490 00	.....	.....
Chippewa Valley & Northern.....	3,619 06	.....	.....
Drummond & Southwestern.....	1,080 53	.....	.....
Duluth, South Shore & Atlantic.....	167,101 51	27,680 15	1,240 29
Elgin, Joliet & Eastern.....	104,384 55	13,404 21	26,386 27
Dunbar & Wausaukee.....	.....	.....	.....
Fairchild & Northeastern.....	1,662 40	.....	.....
Great Northern.....	1,750,041 50	562,242 06	81,764 89
Green Bay & Western.....	23,867 61	5,709 86	.....
Hazelhurst & Southeastern.....	2,814 23	25 95	.....
Hillsboro & Northeastern.....	738 99	.....	.....
Illinois Central.....	2,437,617 39	863,009 08	135,010 14
Iola & Northern.....	900 00	133 98	.....
J. R. Davis Lumber Co., Logging R'y.	.....	.....	.....
Kewaunee, Green Bay & Western.....	5,301 96	1,434 86	.....
La Crosse & Southeastern.....	2,892 94	964 75	.....
Lake Superior Terminal & Transfer..	.....	.....	.....
Laona & Northern.....	.....	.....	.....
Marathon County R'y Co.....	.....	.....	.....
Marinette, Tomahawk & Western.....	1,853 26	203 39	.....
Mineral Point & Northern.....	3,688 78	403 73	.....
Mpola., St. Paul & Sault Ste. Marie	483,157 27	156,889 36	8,501 96
Northern Pacific.....	2,300,233 74	603,425 53	24,347 05
Northwestern Coal R'y Co.....	.....	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....
Rodd's Lumber & Veneer Co., L. R'y.	1,089 92	.....	.....
Robbins R'y Co.....	.....	.....	.....
Stanley, Merrill & Phillips.....	2,797 82	490 82	.....
Superior & Southeastern.....	.....	.....	.....
Tomahawk & Eastern.....	360 43	68 82	.....
Waupaca-Green Bay.....	.....	.....	.....
Whitcomb & Morris.....	.....	.....	.....
Winona Bride R'y Co.....	.....	.....	.....
Wisconsin Central.....	406,065 25	69,822 41	4,062 82
Wisconsin & Michigan.....	14,403 19	2,585 07	966 46
Wisconsin & Northern.....	5,156 24	74 57	.....
Wisconsin, Ruby & Southern.....	.....	.....	.....
Wisconsin Northwestern.....	5,166 98	.....	.....
Lincoln & Oneida County.....	.....	.....	.....
Mattoon R'y. Co.....	5,004 68	61 26	.....
Milwaukee, Bay View & Chicago.....	.....	.....	.....
Total	\$19,695,002 02	\$5,295,110 98	\$725,743 02

WHOLE LINE, 1909—Continued.

Expenses Continued.

Crossing flagmen and gatemcn.	Drawbridge operation.	Clearing wrecks.	Telegraph and telephone operation.	Operating floating equipment.	Stationery and printing.
		\$7 50			\$172 11
	\$763 32	33 13	\$62 80		221 33
\$178,576 53	37,625 13	73,041 57	44,154 86		157,265 73
268,402 23	23,448 42	76,885 01			122,906 12
13,225 38	3,510 05	10,009 68	25,621 91		47,950 24
109,599 58	10,779 29	79,989 08	292,625 71		164,820 63
6,858 50	2,046 16	7,413 16	7,239 36		7,870 01
			11 10		71 10
					23 36
8,651 03		2,389 50	173 65		9,073 71
6,840 03	320 26	6,446 80	7,407 88		12,852 92
19,496 49	6,412 96	37,545 83	196,167 67	\$10,975 82	183 73
1,268 90		5 12	659 65		73,221 33
					2,648 57
		12 09			23 55
95,071 46	12,077 44	57,464 00	135,194 24	19,033 73	197,958 76
			36 00		34 60
	453 59	3 75	84 25		345 95
		178 83			378 30
					429 28
4,290 64	1,360 82	6,632 98	10,778 46		26,700 70
50,016 72	30,984 20	107,906 75	127,242 60	29,077 64	104,063 98
		27 05			93 39
15,803 39	1,516 68				2 30
	3,393 45	10,423 02	7,843 57		23,111 30
		294 15			2,051 00
\$778,101 00	\$184,642 29	\$526,709 00	\$355,323 69	\$59,086 49	\$1,013,557 52

OPERATING EXPENSES.

Italic figures denote credits.

Transportation

Name of Company.	Other expenses.	Loss and damage—freight.	Loss and damage—baggage.
Abbotsfords & Northeastern.....		\$37 99	
Ahnapee & Western.....		535 40	
Ashland, Odanah & Marengo.....	\$321 13		
Bayfield Transfer	30 13		
Big Falls R'y Co.....	3,533 05		
Chicago, Milwaukee & St. Paul.....	27,303 33	625,660 38	\$3,775 35
Chicago & Northwestern.....	31,195 50	613,985 37	6,989 00
Chl., St. Paul, Minneapolis & Omaha..	4,601 53	93,160 17	373 35
Chicago, Burlington & Quincy.....	29,755 41	1,029,941 95	8,511 33
Chicago, Lake Shore & Eastern.....	554 59	983 19	
Chicago, Harvard & Geneva Lake.....	303 47	20 95	
Chicago & Lake Superior.....	51 43		
Chippewa Valley & Northern.....			
Drummond & Southwestern.....			
Duluth, South Shore & Atlantic.....	1,018 29	8,403 95	400 70
Elgin, Joliet & Eastern.....	977 08	16,237 00	
Dunbar & Wausaukee.....			
Fairchild & Northeastern.....	324 13	36 05	
Great Northern.....	26,979 23	408,750 33	11,101 69
Green Bay & Western.....	20 44	1,351 11	6 10
Hazelhurst & Southeastern.....			
Hillshoro & Northeastern.....		39 62	
Illinois Central	65,944 25	643,670 95	3,098 45
Iola & Northern.....			
J. R. Davis Lumber Co., Logging R'y	25,451 69		
Kewaunee, Green Bay & Western.....		533 68	
La Crosse & Southeastern.....	3,386 60	297 57	
Lake Superior Terminal & Transfer....		6 35	30 00
Laona & Northern.....		306 33	
Marathon County R'y Co.....	4,749 04		
Marinette, Tomahawk & Western.....	175 31	49 22	
Mineral Point & Northern.....	295 85	47 31	
Mpolis., St. Paul & Sault Ste. Marie..	6,761 33	85,353 71	1,403 70
Northern Pacific	39,120 27	374,417 61	25,317 93
Northwestern Coal R'y Co.....			
Oshkosh Transportation Co.....			
Roddie Lumber & Veneer Co., L. R'y			
Robbins R'y Co.....			
Stanley, Merrill & Phillips.....	29 98	26 17	
Superior & Southeastern.....	20,739 90		
Tomahawk & Eastern.....	62 34	21 11	
Waupaca-Green Bay	7,075 59		
Whitcomb & Morris.....			
Winona Bridge R'y Co.....			
Wisconsin Central	4,612 29	39,312 09	449 01
Wisconsin & Michigan.....	262 59	445 20	
Wisconsin & Northern.....	497 46	2 73	
Wisconsin, Ruby & Southern.....			
Wisconsin Northwestern			
Lincoln & Onelda County.....			
Mattoon R'y Co.....			
Milwaukee, Bay View & Chicago.....			
Total	\$307,043 71	\$4,492,693 23	\$61,907 65

WHOLE LINE, 1909—Continued.

Expenses—Concluded.

Damage to property.	Damage to stock on right of way.	Injuries to persons.	Operating joint tracks and facilities—Dr.	Operating joint tracks and facilities—Cr.	Total.
\$10 50	\$16 50	\$50 00	.....	.....	\$6,282 74
.....	.....	.....	.....	.....	19,376 60
.....	20 00	.....	.....	.....	23,575 81
20 00	.....	51 25	.....	.....	4,681 85
.....	.....	.....	.....	.....	3,533 05
84,263 89	22,102 11	525,422 25	\$55,082 81	\$59,331 22	21,764,470 96
112,361 22	31,210 27	617,734 70	40,881 43	48,955 41	24,666,862 55
19,286 10	9,579 07	108,667 19	43,276 30	30,392 23	5,000,766 33
276,368 53	71,157 12	430,583 61	90,720 94	91,145 25	24,554,729 67
4,874 57	172 70	14,067 73	70,028 43	35 77	1,169,661 17
.....	75 00	7 50	.....	.....	14,042 76
.....	.....	.....	60 00	.....	4,426 35
.....	.....	.....	.....	.....	10,102 54
.....	.....	.....	.....	.....	7,109 04
6,088 68	298 08	24,899 01	465 82	2,967 58	1,027,070 96
4,909 25	311 41	21,002 20	13,626 33	44,720 64	930,618 60
.....	.....	.....	.....	.....	2,920 69
.....	.....	.....	.....	.....	10,138 95
131,409 90	96,047 58	490,928 48	43,568 90	21,859 32	14,634,913 49
35 00	290 00	1,027 00	1,559 36	.....	168,818 53
.....	.....	158 10	.....	.....	11,567 33
.....	.....	.....	.....	.....	5,164 62
201,132 82	137,915 33	373,276 01	73,537 95	149,650 80	18,617,941 76
.....	.....	.....	.....	.....	4,514 43
.....	.....	.....	.....	.....	25,451 69
.....	.....	233 73	9 34	13 85	34,963 43
80 00	25 00	.....	23 53	.....	23,179 30
56 22	28 00	2,028 98	.....	.....	89,923 07
.....	.....	.....	.....	.....	6,506 24
.....	.....	.....	.....	.....	4,749 04
48 14	.....	.....	.....	.....	11,032 70
162 79	.....	9,390 85	53 30	.....	36,851 80
22,078 63	16,447 05	101,878 73	27,511 27	2,738 01	3,794,095 51
100,341 69	111,075 06	594,674 16	7,136 96	102,463 94	20,305,621 20
.....	.....	.....	.....	.....	8,630 14
.....
.....	.....	.....	.....	.....	3,918 72
.....	.....	.....	.....	.....	2,742 35
.....	.....	.....	.....	.....	23,971 49
.....	8 10	.....	.....	.....	20,739 90
.....
.....	.....	.....	.....	.....	3,805 45
.....	.....	.....	.....	.....	7,075 59
.....	.....	.....	.....	.....	1,605 00
.....	.....	.....	.....	1,728 98	.....
10,342 10	2,018 68	28,805 75	28,274 98	1,963 33	2,705,384 65
.....	133 02	447 33	.....	.....	87,354 30
.....	.....	4 86	.....	.....	24,489 13
.....	.....	.....	.....	.....	12,430 30
.....
.....	189 75	.....	.....	.....	14,573 99
\$973,899 96	\$502,739 78	\$3,340,109 42	\$496,117 55	\$552,951 33	\$139,906,337 78

OPERATING EXPENSES.

General

Name of company.	Salaries and expenses of general officers.	Salaries and expenses of clerks and attendants.	General office supplies and expenses.
Abbotsford & Northeastern.....	\$1,401 69	.....	\$29 66
Ahnapee & Western.....	1,212 17	\$389 28	270 00
Ashland, Odanah & Marengo.....	3,095 07	.....	.....
Bayfield Transfer	2,576 86	.....	.....
Big Falls Ry. Co.....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	186,309 92	376,493 98	50,684 08
Chicago & Northwestern.....	188,904 27	447,944 08	84,625 77
Chicago, St. Paul, Minneapolis & O... ..	80,394 66	135,469 23	18,182 31
Chicago, Burlington & Quincy.....	187,788 52	942,949 88	50,573 92
Chicago, Lake Shore & Eastern.....	18,702 40	16,639 92	5,019 48
Chicago, Harvard & Geneva Lake.....	287 38	24 42	.....
Chicago & Lake Superior.....	.....	.....	.....
Chippewa Valley & Northern.....	456 34	.....	.....
Drummond & Southwestern.....	.....	200 00	21 73
Duluth, South Shore & Atlantic.....	24,018 06	\$1,358 83	2,681 51
Elgin, Joliet & Eastern.....	17,697 06	33,150 15	7,064 89
Dunbar & Wausaukee.....	480 00	720 00	24 88
Fairchild & Northeastern.....	.....	.....	452 49
Great Northern.....	149,815 58	\$22,742 77	20,872 60
Green Bay & Western.....	12,673 43	6,811 62	702 44
Hazelhurst & Southeastern	331 50	.....	.....
Hillsboro & Northeastern.....	1,080 00	.....	.....
Illinois Central	124,532 17	497,155 48	70,211 59
Iola & Northern	17 17	.....	.....
J. R. Davis Lbr. Co., Logging Ry.....	.....	.....	.....
Kewaunee, Green Bay & Western.....	3,591 17	2,065 43	240 00
La Crosse & Southeastern.....	1,080 00	1,380 00	746 58
Lake Superior Terminal & Transfer...	962 40	2,749 90	42 65
Laona & Northern.....	1,200 00	900 00	167 52
Marathon County Ry. Co.....	.....	.....	.....
Marinette, Tomahawk & Western.....	988 38	.....	.....
Mineral Point & Northern.....	7,989 14	.....	.....
Minneapolis, St. Paul & Sault Ste. M.	65,396 82	\$1,074 14	11,719 40
Northern Pacific	138,017 44	405,193 31	26,169 92
Northwestern Coal Ry. Co.....	1,630 02	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....
Roddls Lbr. & V. Co., Logging Ry.....	.....	.....	.....
Robbins Ry. Co.....	.....	.....	.....
Stanley, Merrill & Phillips.....	1,398 99	1,200 00	145 22
Superior & Southeastern.....	.....	.....	.....
Tomahawk & Eastern.....	471 45	.....	.....
Waupaca-Green Bay	4,008 10	.....	.....
Whitcomb & Morris	200 00	.....	.....
Winona Bridge Ry. Co.....	.....	300 00	.....
Wisconsin Central	67,745 56	61,876 94	36,715 49
Wisconsin & Michigan.....	1,922 84	3,591 90	1,619 21
Wisconsin & Northern.....	4,020 75	.....	.....
Wisconsin, Ruby & Southern.....	.....	.....	.....
Wisconsin Northwestern.....	1,800 00	600 00	580 17
Lincoln & Oneda County.....	.....	.....	.....
Mattoon Ry. Co.....	3,180 40	.....	.....
Milwaukee, Bay View & Chicago.....	.....	.....	.....
Total	\$1,305,059 84	\$3,373,411 21	\$389,562 36

WHOLE LINE, 1909—Continued.

Expenses.

Law expenses.	Insurance.	Relief department expenses.	Pensions.	Stationery and printing.	Other expenses.
	\$205 00			\$18 45	
	914 27			73 60	\$179 88
	70 00				154 15
					4 25
					156 79
\$190,934 28	149,815 21			50,549 73	50,989 12
180,165 72	24,900 86		\$127,341 78	40,456 88	22,918 55
40,526 19	20,676 28		8,926 90	10,815 19	23,428 10
215,209 53	348,125 17	\$79,844 05		70,012 36	67,370 85
5,738 43	11,889 89			1,597 79	6,634 35
	934 45			6 60	
50 00					
7,945 10	6,368 24		420 00	3,909 47	1,286 81
7,954 21	13,896 94			4,538 90	19,692 04
				104 61	135 83
146,333 14	238,304 03			34,071 86	84,699 15
1,758 02	2,649 52			371 65	731 95
	140 88			102 50	0 50
				164 48	830 60
203,473 82	62,077 19		69,092 68	68,141 25	58,841 05
	38 75			15 35	144 83
660 22	700 00			108 45	67 47
	221 40			121 12	
1,954 97	357 75			206 21	67 20
	133 00				625 82
	542 72				28 80
	169 21				381 11
64,726 73	33,570 32			10,752 82	4,164 81
162,243 51	185,871 95			50,912 72	124,045 80
550 59	468 89			30 00	20 04
	35 50				
242 76	938 30			39 83	
	97 53				5 69
	28 50				
26,223 62	24,167 70			11,587 89	7,903 03
802 15	3,489 55			565 81	40 24
	719 44				227 42
\$1,357,521 99	\$1,132,512 92	\$79,844 05	\$215,681 36	\$359,273 92	\$475,790 94

OPERATING EXPENSES.

Name of company.	General expenses—concluded.			Recapitulation—
	General administration, joint tracks, yards and terminals—Dr.	General administration, joint tracks, yards and terminals—Cr.	Total.	Maintenance of way and structures.
Abbotsford & Northeastern.....			\$1,449 71	\$7,597 75
Ahnapee & Western.....			2,899 88	15,689 09
Ashland, Odanah & M.....			4,161 09	21,597 19
Bayfield Transfer			2,650 61	950 05
Big Falls Ry. Co.....			156 79	2,123 39
Chicago, Milw. & St. Paul.....	\$17,971 03	\$362 57	1,073,394 71	7,388,608 68
Chicago & Northwestern.....	3,121 22		1,128,278 68	8,422,365 28
Chicago, St. P., Mpls. & O.....	4,796 14	769 46	342,445 49	1,643,738 54
Chicago, Burl. & Quincy.....	17,678 25	2,828 61	2,076,718 92	12,986,778 37
Chicago, L. S. & Eastern.....	7 00		66,229 26	327,374 20
Chicago, Harvard & G. L.....			1,252 85	6,458 09
Chicago & Lake Superior.....			50 00	1,145 00
Chippewa Valley & N.....			458 34	2,681 80
Drummond & Southwestern.....			221 73	5,690 19
Duluth, South Shore & Atl.....	593 23		78,491 25	445,281 35
Elgin, Joliet & Eastern.....	177 94		104,171 65	295,884 59
Dunbar & Wausaukee.....			1,084 28	10,018 08
Fairchild & Northeastern.....			683 08	8,980 39
Great Northern.....	5,946 35	1,895 49	1,000,909 39	9,708,379 19
Green Bay & Western.....	89 94		25,784 57	110,457 98
Hazelhurst & Southeastern.....			584 38	1,897 88
Hillsboro & Northeastern.....			1,995 08	4,085 88
Illinois Central.....	6,483 96	1,582 61	1,158,427 18	6,196,286 59
Iola & Northern.....			216 10	916 08
J. R. D. Lbr. Co., L. Ry.....				
Kewaunee, G. B. & W.....			7,471 74	24,973 27
La Crosse & Southeastern.....			3,449 10	9,333 49
Lake Superior T. & T.....			6,361 68	16,807 46
Laona & Northern.....			2,400 52	2,651 69
Marathon County Ry. Co.....			625 82	2,437 68
Marinette, Tomahawk & W.....			1,559 96	8,783 37
Mineral Point & Northern.....			8,589 49	10,048 88
Mpls., St. P. & S. Ste. M.....	1,349 77		972,764 31	1,962,344 17
Northern Pacific.....	10,471 49	481 42	1,102,444 72	7,847,050 35
Northwestern Coal Ry. Co.....			2,684 54	2,542 94
Oshkosh Transportation Co.....				
R. L. & V. Co., L. Ry.....				770 68
Robbins Ry. Co.....			85 50	621 93
Stanley, Merrill & Phillips.....			3,960 10	15,636 00
Superior & Southeastern.....				4,180 66
Tomahawk & Eastern.....			574 67	4,875 37
Waupaca-Green Bay.....			4,008 10	2,556 64
Whitcomb & Morris.....			200 00	1,308 50
Winona Bridge Ry. Co.....		328 50		
Wisconsin Central.....	447 86	29 27	226,638 32	850,365 92
Wisconsin & Michigan.....			12,081 20	29,285 33
Wisconsin & Northern.....			4,937 61	5,496 68
Wisconsin, Ruby & S.....				
Wisconsin Northwestern.....			2,980 17	1,859 43
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....			3,130 40	4,496 79
Milwaukee, B. V. & Chi.....				
Total	\$475,790 94	\$8,277 98	\$8,749,415 87	\$57,616,735 09

WHOLE LINE, 1909—Concluded.

ation of expenses.					
Maintenance of equipment.	Traffic expenses.	Transportation expenses.	General expenses.	Grand total.	Percentage of operating expenses to revenue.
\$463 94		\$8,222 74	\$1,449 71	\$17,784 14	55.38
5,804 64	\$357 40	19,376 69	2,829 88	44,037 70	47.23
10,393 71		23,575 81	4,164 09	59,640 90	165.97
1,452 16	21 17	4,681 85	2,650 61	9,755 81	.....
698 44		3,538 05	156 79	6,481 57	.....
7,270,774 16	1,334,006 19	21,764,470 86	1,073,384 71	38,731,288 60	64.66
7,845,968 55	1,127,864 40	24,666,862 55	1,123,278 63	43,191,239 41	65.46
1,577,831 44	266,408 05	5,000,766 33	342,445 49	8,831,228 85	56.62
13,366,415 08	1,576,360 83	24,554,729 67	2,076,718 92	54,500,967 77	69.40
850,628 54	13,182 08	1,169,661 17	66,229 26	2,426,973 25	62.37
3,971 05	215 30	14,042 76	1,256 85	25,934 05	87.90
182 47	4 70	4,426 35	50 00	5,808 52	.....
58 22	88 37	10,102 52	456 34	13,384 25	77.65
5,871 23		7,109 04	221 73	13,992 19	75.00
327,790 49	100,864 02	1,027,070 96	78,491 25	1,979,518 07	72.79
472,205 01	33,571 44	920,618 60	104,171 65	1,826,451 34	61.81
387 07	69 49	2,990 69	1,024 28	14,419 61	71.35
1,782 23		10,138 95	698 03	21,544 60	104.00
6,112,133 26	737,367 01	14,684,913 49	1,000,909 39	32,187,702 34	60.43
96,050 28	5,268 36	168,818 53	26,784 57	406,379 72	69.37
1,011 82	110 48	11,567 82	584 88	15,171 83	.....
1,480 36	134 92	5,164 62	1,995 08	12,860 96	.....
11,265,927 08	1,177,356 02	18,617,941 76	1,156,427 18	38,415,638 63	71.57
475 08	10 00	4,514 43	216 10	6,132 29	74.29
		25,451 69		25,451 69	.....
20,241 62	633 52	34,983 43	7,471 74	88,303 58	.....
2,681 87	1,779 68	25,179 30	3,449 10	42,423 37	60.12
16,895 04		69,923 07	6,361 08	129,987 25	.....
1,464 17		6,506 24	2,400 52	13,024 62	78.30
		4,749 04	625 82	7,812 49	125.00
4,704 24	946 85	11,032 70	1,559 96	26,977 12	76.79
10,082 85	784 36	36,851 80	5,539 49	66,307 36	87.11
1,364,318 57	221,204 81	3,794,065 51	272,754 31	6,914,607 37	56.03
7,845,689 35	919,199 03	20,305,621 20	1,102,444 72	38,020,004 65	55.54
3,083 38		8,630 14	2,694 54	16,951 00	98.40
875 81		3,918 72		5,565 19	100.00
214 50		2,742 35	35 50	3,614 27	.....
13,466 82	1,432 39	23,971 49	3,960 10	58,466 80	74.38
200 00		20,739 90		25,120 56	.....
976 88	310 87	8,805 45	574 67	10,543 44	78.73
845 22	3,105 56	7,075 50	4,008 10	17,591 11	100.10
103 37		1,605 00	200 00	3,111 37	.....
1,019,772 36	282,315 78	2,706,384 65	236,638 32	5,064,507 08	67.98
37,040 40	6,684 65	87,354 30	12,031 20	172,335 87	83.58
3,921 82	408 82	24,489 13	4,967 61	39,284 01	67.00
6,832 31		12,430 30	2,980 17	24,102 21	.....
1,965 69		14,573 99	3,130 40	24,166 87	66.28
\$69,574,801 22	\$7,812,105 55	\$139,906,337 73	\$3,749,415 87	\$273,650,445 95	64.43

CONDENSED GENERAL BALANCE SHEET,
Of Roads Operating in Wisconsin as Reported to the

Name of company.	ASSETS.			
	Total cost of road and equipment.	Stocks, bonds and other permanent investments.	Supplies, cash and other assets	Profit and loss (deficit on June 30, 1909).
Abbotsford & Northeastern	\$232,000 00		\$10,168 60	
Abnapee & Western	864,500 00		66,461 27	
Ashland, Odanah & M.	88,708 60		8,579 35	\$25,896 97
Bayfield Transfer	3,423,476 51	\$1,824,600 00	6,245 61	899,428 14
Big Falls Ry. Co.	2,500 00		1,709 88	
Chi., Milw. & St. Paul	274,468,163 11	154,275,721 95	13,373,869 68	
Chicago & Northwestern	260,930,188 09	71,119,954 44	44,489,004 91	
Chi., St. P., Mpls. & O.	63,446,785 24	6,367,325 43	2,411,837 97	
Chicago, Burl. & Quincy	360,245,059 78	36,211,215 18	45,569,706 71	
Chicago, Lake Shore & E.	8,420,151 60	7,488,411 32	1,863,685 90	
Chicago, Harvard & G. L.	335,685 59			30,008 47
Chicago & Lake Superior				
Chippewa Valley & N.	197,143 02	85,000 00	2,142 46	
Drummond & S. W.	203,733 35		1,708 24	22,813 55
Duluth, South Shore & Atl.	46,722,618 62	901,004 02	1,188,405 55	3,358,961 22
Elgin, Joliet & Eastern	16,417,049 38	4,213,509 43	4,133,966 01	
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern	303,350,330 08	208,540,907 77	23,909,568 43	
Green Bay & Western	10,067,067 50	97,318 00	238,171 90	
Hazelhurst & Southeastern	108,762 78		6,852 09	
Hillsboro & Northeastern				
Illinois Central	122,937,753 52	197,763,732 36	23,279,457 17	
Iola & Northern	101,000 00		13,203 77	
J. R. D. Lbr. Co., L. Ry.				
Kewaunee, Green B. & W. La Crosse & Southeastern	1,121,725 00		105,150 15	
Lake Sup. Term. & Trans.	826,246 12	25,000 00	47,878 48	36,330 33
Laona & Northern	410,331 90		37,185 46	
Marathon County Ry. Co.				
Marinette, Tomah'k & W.	533,590 12		27,245 21	686 23
Mineral Point & Northern	972,813 74	17,430 00	14,809 61	97,358 47
Mpls., St. P. & S. S. M.	76,746,150 95	14,668,249 64	7,547,883 92	
Northern Pacific	391,072,825 92	153,920,666 62	93,055,068 09	
Northwestern Coal Ry. Co.	241,766 26	1,332,424 68	88,472 98	278,948 08
Oshkosh Transp. Co.	70,000 00		1,139 55	
R. L. & V. Co., L. Ry.				
Robbins Ry. Co.	45,000 00			
Stanley, Merrill & Phillips	607,565 20	35,698 40	10,758 46	406 59
Superior & Southeastern				
Tomahawk & Eastern			10,001 93	
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge Ry. Co.	780,304 66		28,759 29	
Wisconsin Central	61,826,320 88	7,153,075 95	1,694,743 35	
Wisconsin & Michigan	4,138,397 97		962,340 00	187,468 74
Wisconsin & Northern	1,316,625 61	1,083,349 04	76,313 83	
Wisconsin, Ruby & S.				
Wisconsin Northwestern	330,095 23		27,138 57	
Lincoln & Onelda Co.				
Mattoon Ry. Co.	55,277 64	10,877 40		
Milw., Bay View & Chicago	100,000 00		5,750 00	
Total	\$2,013,761,778 92	\$664,639,891 63	\$269,310,418 46	\$4,833,901 87

¹ Includes \$40,672,761.54 "Income account."

WHOLE LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

LIABILITIES.					
Total assets.	Capital stock.	Funded debt.	Other liabilities.	Profit and loss (surplus on June 30, 1909).	Total liabilities.
\$242,133 00	\$120,000 00	\$112,000 00	\$2,536 20	\$7,627 40	\$242,133 00
930,961 27	439,500 00	426,000 00	13,152 00	53,309 27	930,961 27
118,109 92	100,000 00		18,109 92		118,109 92
5,653,745 26	8,000,000 00	1,500,000 00	1,158,745 26		5,653,745 26
4,209 88	1,000 00	2,500 00		709 88	4,209 88
442,117,754 74	232,623,100 00	143,593,500 00	17,940,259 27	47,930,895 47	442,117,754 74
376,539,147 44	124,351,685 53	203,665,000 00	17,850,302 69	30,672,159 23	376,539,147 44
72,225,848 64	34,030,126 62	30,024,097 13	4,272,962 11	3,878,662 78	72,225,848 64
442,025,961 62	110,839,100 00	203,373,000 00	113,826,556 60	14,137,325 02	442,025,961 62
17,772,248 82	2,760,000 00	1,905,000 00	12,706,290 59	400,958 23	17,772,248 82
365,694 03	150,000 00	125,000 00	90,694 03		365,694 03
284,285 48	58,000 00	180,000 00	42,121 97	4,163 51	284,285 48
228,255 14	10,000 00	50,000 00	168,255 14		228,255 14
52,071,009 41	22,000,000 00	23,587,810 73	6,483,196 68		52,071,009 41
24,764,544 82	10,000,000 00	10,000,000 00	3,017,624 56	1,746,920 26	24,764,544 82
533,900,870 27	209,970,250 00	233,511,409 09	55,211,213 89	35,107,997 29	533,900,870 27
10,402,577 49	2,500,000 00	7,600,000 00	131,987 47	170,640 03	10,402,577 49
110,614 87	100,000 00		490 92	10,123 95	110,614 87
348,960,973 05	119,296,000 00	204,319,275 00	22,340,107 75	3,025,560 80	348,960,973 05
114,203 77	71,400 00	30,000 00	1,984 92	10,868 86	114,203 77
1,226,875 15	664,950 00	408,000 00	28,085 92	126,889 23	1,226,875 15
985,444 92	105,400 00	750,000 00	80,044 92		985,444 92
447,517 36	410,409 00		37,117 36		447,517 36
561,521 65	161,500 00		400,021 65		561,521 65
1,102,311 82	550,000 00	450,000 00	102,311 82		1,102,311 82
98,962,284 51	27,689,572 80	58,446,000 00	5,696,960 14	7,289,851 57	98,962,284 51
638,048,555 63	248,000,000 00	191,437,500 00	140,439,047 56	58,172,006 07	638,048,555 63
1,941,612 00	1,000,000 00	794,000 00	147,612 00		1,941,612 00
71,139 55	70,000 00			1,139 55	71,139 55
45,000 00	80,000 00			15,000 00	45,000 00
654,488 65	100,000 00	500,000 00	54,488 65		654,488 65
10,001 98	1,000 00		7,877 86	1,124 57	10,001 98
818,033 95	400,000 00	384,000 00	408 88	33,655 07	818,033 95
70,674,140 18	30,000,000 00	36,334,615 00	2,824,397 69	2,115,127 49	70,674,140 18
5,288,206 71	951,000 00	2,401,000 00	1,986,206 71		5,288,206 71
2,481,283 48	735,468 00	746,084 64	998,024 75	11,711 09	2,481,283 48
357,233 80	300,000 00		20,561 14	36,692 66	357,233 80
65,655 04	4,000 00		50,000 00	11,655 04	65,655 04
105,730 00	100,000 00			5,730 00	105,730 00
\$3,152,550,290 86	\$1,183,713,452 97	\$1,356,554,791 69	\$407,274,500 55	\$203,007,545 79	\$3,152,550,290 86

* Cost of elevators, \$2,004,157.23, not included herein.

EMPLOYEES AND

Paid by Roads Operating in Wisconsin as Reported to the

Name of company.	General officers.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....				
Ahnapee & Western.....	5	675	\$1,350 00	\$2 00
Ashland, Odanah & Marengo.....	3	639	3,754 07	4 00
Bayfield Transfer	1	313	1,800 00	5 75
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....				
Chicago & Northwestern.....				
Chicago, St. Paul, Minneapolis & Omaha	3	1,005	11,600 04	10 59
Chicago, Burlington & Quincy.....	2	730	5,601 99	7 67
Chicago, Lake Shore & Eastern.....	5	31	395 51	11 76
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....	1	313	1,200 00	3 80
Chippewa Valley & Northern.....	1	100	468 34	4 68
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....				
Elgin, Joliet & Eastern.....	5	3	27 25	9 08
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	5	696	1,912 00	3 05
Great Northern.....				
Green Bay & Western.....	5	1,350	10,227 78	8 09
Hazelhurst & Southeastern.....	5	90	331 50	3 68
Hillshoro & Northeastern.....				
Illinois Central.....				
Iola & Northern.....	5			
J. R. Davis Lumber Co., Logging R'y....				
Kewaunee, Green Bay & Western.....	5	1,396	3,350 00	3 40
La Crosse & Southeastern.....	7	996	4,680 25	5 00
Lake Superior Terminal & Transfer.....	4	1,186	1,475 00	1 24
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....	4	20	359 00	17 95
Mineral Point & Northern.....	6	1,848	6,585 00	3 46
Minneapolis, St. Paul & Sault Ste. Marie	2	732	14,274 56	18 23
Northern Pacific.....				
Northwestern Coal R'y Co.....	1	150	908 00	87 83
Oshkosh Transportation Co.....	2	625	900 00	6 00
Roddis Lumber & Veneer Co., Log. R'y				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	4	728	1,000 00	1 58
Superior & Southeastern.....				
Tomahawk & Eastern.....	4	10	3,775 00	5 19
Waupaca-Green Bay.....				
Whitcomb & Morris.....	1	200	180 00	18 00
Winona Bridge Ry. Co.....				
Wisconsin Central.....	12	3,616	200 00	1 00
Wisconsin & Michigan.....				
Wisconsin & Northern.....	3	225	62,866 56	17 39
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....	1	312	3,280 00	14 56
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....	3	986	1,800 00	5 77
Milwaukee, Bay View & Chicago.....				
Total	105	19,260	\$145,962 88	\$7 58

SALARIES, WISCONSIN, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Other officers.				General office clerks.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
2	180	\$1,380 00	\$7 66				
1	240	300 00	1 25	2	411	\$720 00	\$1 75
				1	205	455 82	1 51
4	1,252	15,505 93	10 86	12	4,015	12,400 85	3 09
2	336	770 95	2 29	14	4,382	11,880 97	3 79
				99	674	1,044 22	1 55
				1	312	200 00	64
11	4	20 06	7 26	129	67	124 80	1 86
4	1,217	14,000 00	11 60	8	2,124	6,128 20	2 89
1	312	1,200 00	3 85	14	3,312	7,282 77	2 10
1	365	515 00	1 41				
1	456	2,625 00	5 76	2	1,782	3,964 93	2 70
1							
1	370	600 00	2 00	5	1,785	2,215 50	1 60
1	365	1,800 00	4 93	2	624	1,320 00	2 11
				3	1,277	3,255 00	2 55
1	261	1,576 50	6 04	3	392	1,140 23	2 91
3	1,161	10,180 79	8 71	3	921	1,127 50	1 22
	181	651 35	3 60	47	15,417	30,929 42	2 01
1	52	262 50	5 00	1	152	410 77	2 70
				2	300	720 00	2 40
2	495	1,780 00	3 60	1	312	1,200 00	3 85
1	102	523 50	5 08	3	201	477 25	2 37
20	8,531	74,261 05	8 41	267	51,878	105,278 31	2 09
				3	225	512 08	2 28
				1	312	600 00	1 92
				2	624	1,800 00	2 88
58	16,067	\$126,055 66	\$7 87	625	91,337	\$197,667 66	\$2 16

EMPLOYES AND SALARIES.

Name of company.	Station agents.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....	1	313	\$780 00	\$2 49
Ahnapee & Western.....	5	1,505	2,784 00	1 85
Ashtland, Odanah & Marengo.....	1	313	603 84	1 92
Bayfield Transfer				
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....				
Chicago & Northwestern.....	276	85,449	200,321 34	2 31
Chicago, St. Paul, Minneapolis & Omaha	87	27,544	70,145 74	2 55
Chicago, Burlington & Quincy.....	28	10,220	21,773 20	2 13
Chicago, Lake Shore & Eastern.....	1	330	980 00	2 97
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....	1	313	181 00	58
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	9	3,029	7,484 00	2 47
Elgin, Joliet & Eastern.....	1	30	100 00	3 33
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	3	989	1,119 96	1 19
Great Northern.....	10	2,002	6,487 75	3 24
Green Bay & Western.....	30	9,126	16,881 00	1 85
Hazelhurst & Southeastern.....	4	730	1,202 20	1 64
Hillsboro & Northeastern.....				
Illinois Central.....	15	5,580	10,713 75	1 92
Iola & Northern.....	1	312	420 00	1 35
J. R. Davis Lumber Co., Logging R'y.....				
Kewaunee, Green Bay & Western.....	4	1,165	1,981 00	1 70
La Crosse & Southeastern.....	6	2,160	2,640 50	1 22
Lake Superior Terminal & Transfer.....	1	365	1,320 00	3 62
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....	3	535	865 50	1 62
Mineral Point & Northern.....	3	1,095	2,040 00	1 86
Minneapolis, St. Paul & Sault Ste. Marie	35	16,508	32,402 13	1 96
Northern Pacific.....	8	2,909	8,661 93	2 98
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veener Co., Log R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	1	312	840 00	2 69
Superior & Southeastern.....				
Tomahawk & Eastern.....	1	108	176 50	1 71
Waupaca-Green Bay.....	2	626	445 00	71
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....	117	46,311	96,657 82	2 09
Wisconsin & Michigan.....				
Wisconsin & Northern.....	4	1,460	3,838 22	2 63
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....	1	313	1,410 00	3 83
Milwaukee, Bay View & Chicago.....				
Total	650	221,597	\$495,257 41	\$2 23

WISCONSIN, 1900—Continued.

Other station men.				Enginemen.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
1	813	\$607 23	\$1 94	1	319	\$1,053 07	\$3 29
5	987	1,490 00	1 50	2	497	1,814 82	3 65
.....	.....	.....	.....	4	1,123	3,832 08	3 50
.....	.....	.....	.....	1	319	918 92	2 88
.....
1,083	302,045	533,832 00	1 77	526	160,256	602,714 97	4 14
117	35,682	70,276 30	1 97	129	43,194	210,883 81	4 88
26	8,138	15,039 71	1 85	53	19,345	98,376 50	4 77
2	800	1,375 00	1 72	3	1,060	3,668 90	3 46
.....
.....	.....	.....	.....	1	313	720 00	2 40
.....	.....	.....	.....	1	459	1,470 00	3 10
.....	.....	.....	.....	1	353	1,043 83	2 95
15	4,975	9,264 65	1 86	12	4,586	19,007 96	4 16
.....
4	120	205 00	1 71	7	214	739 60	2 15
.....
204	30,182	68,083 15	2 09	2	408	1,218 48	2 99
22	6,892	9,648 50	1 40	27	3,328	14,977 10	4 50
.....	.....	.....	.....	16	5,183	19,840 56	3 85
.....
.....	.....	.....	.....	2	407	1,221 00	3 00
7	2,250	3,510 00	1 56	7	1,989	9,091 37	4 69
1	312	56 30	18	1	319	1,036 22	3 25
.....
0	2,131	3,196 50	1 50	4	968	3,718 51	3 85
.....	.....	.....	.....	2	720	2,160 00	3 00
6	2,190	4,500 00	2 05	6	2,868	10,768 43	3 75
.....
.....
1	268	414 64	1 55	2	663	1,985 60	2 99
2	730	192 35	26	3	673	1,994 13	2 91
24	9,164	9,496 40	1 04	33	11,318	50,559 62	4 47
25	10,203	20,218 09	1 98	14	5,171	29,513 59	5 71
1	261	557 57	2 14	2	481	1,776 12	3 69
.....
.....
.....
1	312	660 00	2 12	2	750	2,267 03	3 02
.....
.....
1	105	138 21	1 32	3	130	391 74	3 01
1	313	999 20	319	1	313	992 00	3 16
.....	.....	.....	.....	1	313	780 00	2 49
347	141,442	233,775 39	1 79	155	60,559	253,064 45	4 18
.....
.....
1	565	549 00	1 48	3	918	3,192 02	3 47
.....
.....	.....	.....	.....	2	306	1,183 45	3 00
.....
.....	.....	.....	.....	2	588	1,764 00	3 00
.....
1,856	560,180	\$1,008,019 28	\$1 79	1,080	380,449	\$1,413,805 44	\$1 28

EMPLOYES AND SALARIES.

Name of company.	Firemen.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....	1	319	\$614 50	\$1 93
Ahnapee & Western.....	2	494	1,061 63	2 15
Ashland, Odanah & Marengo.....	4	1,170	2,462 13	2 10
Bayfield Transfer	1	171	379 22	2 33
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....	607	183,105	458,601 42	2 50
Chicago & Northwestern.....	128	42,568	131,841 40	3 00
Chicago, St. Paul, Minneapolis & Omaha.....	50	18,250	55,836 43	3 09
Chicago, Burlington & Quincy.....	2	716	1,540 65	2 15
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....	1	313	420 00	1 52
Chippewa Valley & Northern.....	1	367	730 50	2 16
Drummond & Southwestern.....	1	379	692 94	1 83
Duluth, South Shore & Atlantic.....	12	4,589	11,666 12	2 57
Elgin, Joliet & Eastern.....	4	132	284 05	2 15
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	2	397	794 20	2 00
Great Northern	20	3,346	9,886 70	2 05
Green Bay & Western.....	19	5,382	12,110 52	2 23
Hazelhurst & Southeastern.....	2	406	913 98	2 25
Hillshoro & Northeastern.....				
Illinois Central	7	1,938	5,622 44	2 90
Iola & Northern.....	1	313	547 50	1 75
J. R. Davis Lumber Co., Logging R'y.....				
Kewaunee, Green Bay & Western.....	4	948	2,132 58	2 25
La Crosse & Southeastern.....	2	720	1,440 00	2 00
Lake Superior Terminal & Transfer.....	6	2,854	6,421 90	2 25
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....	2	644	1,289 35	2 00
Mineral Point & Northern.....	3	656	1,253 40	1 92
Minneapolis, St. Paul & Sault Ste. Marie.....	33	11,318	31,934 76	2 82
Northern Pacific	14	6,171	18,791 43	3 63
Northwestern Coal Ry. Co.....	1	230	584 54	2 54
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry.....	1	327	816 87	2 40
Robbins Rv. Co.....				
Stanley, Merrill & Phillips.....	2	724	1,459 20	2 02
Superior & Southeastern.....				
Tomahawk & Eastern.....	2	123	240 23	2 03
Waupaca-Green Bay	1	313	600 23	1 91
Whitcomb & Morris.....	1	313	570 00	1 82
Winona Bridge Rv. Co.....				
Wisconsin Central	155	50,603	150,724 94	2 63
Wisconsin & Michigan				
Wisconsin & Northern.....	6	1,016	2,276 40	2 24
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern	2	388	775 10	2 00
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....	2	572	1,201 20	2 10
Milwaukee, Bay View & Chicago.....				
Total	1,104	350,195	\$924,692 65	\$2 64

WISCONSIN, 1909—Continued.

Conductors.				Other trainmen.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
1	320	\$738 02	\$2 31	1	316	\$608 52	\$1 92
2	471	1,294 03	2 75	2	647	1,261 75	1 95
4	1,027	2,473 75	2 41	4	1,405	2,989 75	2 13
1	295	910 66	3 08				
324	103,916	436,134 41	4 20	834	294,220	852,435 74	2 90
93	28,796	137,547 36	4 78	276	87,640	264,813 29	3 02
38	13,870	48,333 85	3 48	51	18,615	48,973 99	2 59
				8	2,477	8,262 75	3 33
1	313	480 00	1 52				
1	390	1,040 72	2 66	1	591	1,080 53	1 83
10	3,669	14,891 56	4 06	28	10,008	25,008 12	2 48
				15	460	1,524 45	3 31
1	315	680 00	2 00	1	80	180 00	1 50
24	8,322	31,541 55	3 79	137	15,247	46,656 65	3 05
13	4,291	12,013 92	2 80	27	8,745	17,400 24	2 00
1	390	1,302 23	3 34	2	756	1,512 00	2 00
8	2,383	9,747 74	4 09	10	3,265	8,945 71	2 74
1	300	900 00	2 50				
3	901	2,089 74	2 80	5	1,489	2,828 22	1 90
2	720	1,080 00	2 33	2	720	1,440 00	2 00
				20	8,703	29,723 39	3 41
2	619	1,853 26	3 00				
2	601	1,824 87	3 04	4	794	1,670 05	2 10
29	11,124	42,151 53	3 79	67	24,559	57,782 67	2 36
9	2,763	11,968 96	4 31	17	7,123	20,212 83	2 84
1	265	1,019 22	3 84	2	440	1,536 41	3 54
1	144	286 80	2 00	1	313	783 12	2 49
2	785	1,824 64	2 32	4	1,209	2,417 65	2 00
2	120	300 43	3 00				
1	313	514 17	1 64	1	313	665 74	1 90
114	42,062	164,196 90	3 91	306	121,451	315,231 63	2 59
3	774	2,703 24	3 50	3	1,020	2,448 00	2 40
1	358	1,102 61	3 08	2	654	1,264 55	1 93
2	538	1,312 26	2 44	8	1,684	3,639 62	2 16
697	231,266	\$935,496 49	\$4 05	1,939	615,039	\$1,721,209 37	\$2 80

EMPLOYEES AND SALARIES.

Name of company.	Machinists.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Marengo.....	3	495	\$1,752 68	\$3 54
Bayfield Transfer				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....				
Chicago & Northwestern.....	112	46,637	126,365 53	2 71
Chicago, St. Paul, Minneapolis & Omaha	75	24,101	57,710 23	2 39
Chicago, Burlington & Quincy.....	28	8,764	24,763 77	2 33
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....		5	14 25	3 00
Drummond & Southwestern.....	1	336	1,450 80	3 07
Duluth, South Shore & Atlantic.....				
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee				
Fairchild & Northeastern.....				
Great Northern	51	9,404	37,615 20	4 00
Green Bay & Western.....	20	4,895	12,728 16	2 80
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central				
Iola & Northern				
J. R. Davis Lumber Co., Logging Ry....				
Kewaunee, Green Bay & Western.....				
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer.....	3	610	2,439 80	4 00
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....	1	316	730 94	2 31
Mineral Point & Northern.....	5	947	2,218 54	2 34
Minneapolis, St. Paul & Sault Ste. Marie		60	239 20	3 97
Northern Pacific				
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Rodd's Lumber & Veneer Co., L. Ry....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	1	468	1,250 06	2 67
Superior & Southeastern.....				
Tomahawk & Eastern.....	1	47	109 33	2 33
Waupaca-Green Bay				
Whitecomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central	137	25,298	77,538 68	3 07
Wisconsin & Michigan.....				
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern	1	100	215 04	2 15
Lincoln & Oneda Co.....				
Mattoon Ry. Co.....	1	347	835 59	2 41
Milwaukee, Bay View & Chicago.....				
Total	440	122,899	\$347,997 80	\$3 83

WISCONSIN, 1909—Continued.

Carpenters.				Other shopmen.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
2	16	\$37 75	\$2 70	2	664	\$995 91	\$1 50
				2	567	1,448 82	2 55
216	77,624	176,358 03	2 27	1,351	327,308	572,141 85	1 72
275	83,884	177,097 78	2 11	137	38,812	84,445 53	2 18
47	14,711	33,505 61	2 28	141	44,133	101,262 41	2 29
2	562	1,330 95	2 37	3	757	1,590 50	2 10
	66	169 88	2 57				
1	344	678 42	1 97				
6	1,104	2,481 80	2 25	5	1,954	3,967 20	2 04
3	70	172 95	2 47	5	120	233 55	1 96
1	174	433 16	2 49				
47	7,443	19,946 40	2 52	477	94,844	202,017 90	2 13
19	5,942	11,290 60	1 90	60	18,707	29,980 40	1 60
6	1,879	5,091 25	2 71	4	1,411	2,395 22	1 70
				3	1,018	1,680 00	1 65
				1	312	720 00	2 27
				10	2,761	6,700 43	2 43
2	177	316 57	1 79				
39	8,807	22,485 39	2 55				
	6,403	14,740 67	2 30	13	5,662	13,171 97	2 33
1	408	1,170 00	2 50	5	1,152	2,315 00	2 01
2	38	67 06	1 76				
149	37,277	86,555 63	2 32	157	84,823	170,590 18	2 01
1	312	655 20	2 10				
				4	927	1,855 05	2 00
1	225	414 97	1 84				
820	247,526	\$553,003 13	\$2 24	2,380	626,022	\$1,187,471 92	\$1 90

EMPLOYEES AND SALARIES.

Name of company.	Section foremen.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....	2	636	\$1,200 00	\$1 93
Ahnapee & Western.....	5	1,720	2,580 00	1 50
Ashland, Odanah & Marengo.....	3	1,060	2,365 56	2 23
Bayfield Transfer.....	1	218	509 41	2 33
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....				
Chicago & Northwestern.....	358	109,963	232,170 68	2 11
Chicago, St. Paul, Minneapolis & Omaha	142	44,759	98,447 19	2 20
Chicago, Burlington & Quincy.....	44	16,090	30,973 53	1 93
Chicago, Lake Shore & Eastern.....	1	330	660 00	2 00
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....	1	256	672 36	2 60
Drummond & Southwestern.....	1	339	765 14	2 13
Duluth, South Shore & Atlantic.....	20	7,262	13,300 85	1 82
Elgin, Joliet & Eastern.....	1	30	60 00	2 00
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	2	633	1,165 33	1 84
Great Northern.....	17	4,335	8,972 45	2 07
Green Bay & Western.....	38	13,030	20,830 00	1 60
Hazelhurst & Southeastern.....	1	186	333 92	1 79
Hillsboro & Northeastern.....				
Illinois Central.....	12	4,028	7,170 00	1 78
Iola & Northern.....	1	299	418 11	1 40
J. R. Davis Lumber Co., Logging Ry.....				
Kewaunee, Green Bay & Western.....	7	2,323	3,600 00	1 55
La Crosse & Southeastern.....	6	2,160	3,840 00	1 77
Lake Superior Terminal & Transfer.....	2	730	1,565 00	2 14
Laona & Northern.....				
Marathon County Ry Co.....				
Marinette, Tomahawk & Western.....	2	961	1,614 71	1 68
Mineral Point & Northern.....	4	1,460	2,790 00	1 91
Minneapolis, St. Paul & Sault Ste. Marie	53	19,436	37,717 93	1 94
Northern Pacific.....	27	7,942	16,193 91	2 04
Northwestern Coal Ry Co.....	1	267	568 15	2 13
Oshkosh Transportation Co.....	1	312	780 00	2 50
Roddls Lumber & Veneer Co., Log. Ry.....	1	223	348 12	1 51
Robbins Ry Co.....				
Stanley, Merrill & Phillips.....	5	1,573	3,024 22	1 93
Superior & Southeastern.....				
Tomahawk & Eastern.....	2	560	984 61	1 67
Waupaca-Green Bay.....	1	313	540 00	1 72
Whitcomb & Morris.....	1	214	374 50	1 75
Winona Bridge Ry Co.....				
Wisconsin Central.....	139	49,804	85,119 73	1 71
Wisconsin & Michigan.....				
Wisconsin & Northern.....	3	1,095	1,980 00	1 80
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....	1	271	528 38	1 95
Lincoln & Onelda Co.....				
Mattoon Ry Co.....	1	435	850 00	1 95
Milwaukee, Bay View & Chicago.....				
Total.....	907	295,215	\$524,989 79	\$1 98

WISCONSIN, 1909—Continued.

Other trackmen.				Switchmen, flagmen and watchmen.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
8	2,583	\$3,875 53	\$1 50	1	385	\$480 00	\$1 32
10	3,065	4,023 63	1 30	4	1,126	1,890 27	1 69
36	9,928	16,256 94	1 64	1	299	517 99	1 73
2,589	552,132	779,051 18	1 41	328	96,908	142,731 03	1 44
971	199,381	295,078 21	1 49	12	4,099	6,813 43	1 51
428	133,934	188,298 52	1 41	21	7,665	18,993 56	2 48
9	2,548	3,819 60	1 50	2	701	1,051 50	1 50
7	1,800	2,480 03	1 32	3	1,084	1,658 50	1 53
9	2,868	3,529 53	1 24	2	60	90 00	1 50
48	17,362	26,137 35	1 51	1	365	547 50	1 50
11	206	445 20	1 50	19	4,196	8,152 50	1 94
25	4,038	4,914 57	1 21	5	1,304	1,500 00	1 15
374	75,445	199,394 70	1 45	3	340	605 43	1 78
92	17,659	23,840 20	1 35	31	8,260	11,233 21	1 36
3	340	605 43	1 78	20	3,697	4,991 36	1 35
31	8,260	11,233 21	1 36	12	3,519	4,751 62	1 35
20	3,697	4,991 36	1 35	8	3,234	4,768 09	1 46
12	3,519	4,751 62	1 35	18	2,277	2,869 50	1 26
8	3,234	4,768 09	1 46	19	2,630	3,968 02	1 49
18	2,277	2,869 50	1 26	178	51,967	76,394 48	1 47
19	2,630	3,968 02	1 49	322	38,656	55,491 95	1 44
2	621	838 36	1 35	4	527	728 83	1 38
1	156	180 51	1 15	2	621	838 36	1 35
20	4,668	7,002 30	1 50	1	156	180 51	1 15
18	876	1,101 42	1 26	2	617	1,234 80	2 00
3	989	1,118 34	1 20	18	876	1,101 42	1 26
3	848	550 40	1 60	3	989	1,118 34	1 20
700	147,944	193,858 52	1 31	3	848	550 40	1 60
6	1,872	2,620 80	1 40	700	147,944	193,858 52	1 31
20	5,824	8,350 12	1 43	6	1,872	2,620 80	1 40
6	1,383	2,274 56	1 65	20	5,824	8,350 12	1 43
6,000	1,302,926	\$1,844,802 96	\$1 42	6	1,383	2,274 56	1 65
				521	154,336	\$231,979 64	\$1 50

EMPLOYES AND SALARIES.

Name of company.	Telegraph operators and dispatchers.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Marengo.....	1	163	\$360 97	\$2 21
Bayfield Transfer				
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....				
Chicago & Northwestern.....	256	77,624	194,581 40	2 51
Chicago, St. Paul, Minneapolis & Omaha	130	41,629	100,409 64	2 41
Chicago, Burlington & Quincy.....	74	27,010	59,229 74	2 19
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	7	2,163	4,015 70	1 86
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern	19	4,688	14,908 05	3 18
Green Bay & Western.....	4	1,050	2,100 00	2 00
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central	2	1,384	3,225 00	2 33
Iola & Northern.....				
J. R. Davis Lumber Co., Logging R'y.....				
Kewaunee, Green Bay & Western.....	3	630	1,260 00	2 00
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer.....				
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....				
Mineral Point & Northern.....				
Minneapolis, St. Paul & Sault Ste. Marie	28	10,428	25,445 59	2 44
Northern Pacific	6	3,297	6,870 61	2 08
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., Log. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....				
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca Green Bay				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central	124	41,178	80,225 96	1 99
Wisconsin & Michigan.....				
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern				
Lincoln & Onelda Co.....				
Mattoon R'y Co.....				
Milwaukee, Bay View & Chicago.....				
Total	654	211,244	\$192,689 26	\$2 33

STATISTICS—STEAM RAILROADS.

WISCONSIN, 1900—Continued.

Employees' account floating equipment.				All other employees and laborers.			
No.	Number of days worked.	Total yearly com- pensation.	Average daily com- pensation.	No.	Number of days worked.	Total yearly com- pensation.	Average daily com- pensation.
				5	1,245	\$1,897 55	\$1 50
				2	29	61 04	2 15
				1,129	239,445	537,108 51	2 30
				258	74,807	157,253 62	2 10
				79	24,727	66,111 07	2 35
				1	346	622 80	1 80
				2	250	412 57	1 65
				4	1,814	4,033 90	2 23
				6	1,373	2,255 22	1 64
				197	46,205	118,062 95	2 46
				8	2,781	3,896 07	1 40
				1	23	45 05	1 96
				13	4,314	10,758 33	2 49
				7	1,199	1,678 42	1 40
				3	548	951 98	1 74
				3	619	1,025 70	1 66
				51	21,042	38,747 88	1 84
				34	10,935	22,923 41	2 10
				2	378	701 62	1 86
				1	365	729 40	2 00
				3	189	330 30	1 75
				482	144,064	254,887 92	1 77
				2,291	576,728	\$1,202,061 38	\$2 08

EMPLOYEES AND SALARIES,
Distribution of

Name of company.	General expenses and outside operations.				Maintenance of	
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.
Abbotsford & Northeastern.....	2	180	\$1,880 00	\$7 66	10	3,200
Ahnapee & Western.....	6	928	1,870 00	2 02	15	4,815
Ashland, Odanah & Marengo.....	3	839	3,754 07	4 00	39	10,988
Bayfield Transfer.....	2	608	2,258 82	371	6	263
Big Falls R'y Co.....						
Chicago, Milwaukee & St. Paul.....						
Chicago & Northwestern.....	77	20,345	38,994 23	1 92	4,162	907,387
Chi., St. P., Mpls. & Omaha.....	34	10,172	24,900 74	2 45	1,278	292,029
Chi., Burlington & Quincy.....	10	3,130	7,649 57	2 44	576	188,446
Chi., Lake Shore & Eastern.....	52	324	957 23	2 95	10	2,878
Chi., Harvard & Geneva Lake.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....	1	100	458 34	4 58	8	2,056
Drummond & Southwestern.....	1	312	200 00	64	10	3,237
Duluth, South Shore & Atlantic..	6	2,258	3,887 65	1 39	74	25,728
Elgin, Joliet & Eastern.....	70	38	113 45	2 98	15	327
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....	5	626	1,912 00	3 05	34	6,218
Great Northern.....	47	16,248	26,182 10	1 61	576	97,319
Green Bay & Western.....	4	1,038	9,427 78	9 08	130	30,683
Hazelhurst & Southeastern.....	5	90	331 50	3 68	4	526
Hillsboro & Northeastern.....						
Illinois Central.....	1	365	800 04	2 19	58	16,088
Iola & Northern.....	6				1	190
J. R. Davis Lumber Co., L. R'y.....						
Kewaunee, Green Bay & Western.....	4	1,084	2,450 00	2 26	27	6,020
La Crosse & Southeastern.....	8	1,248	6,000 25	4 80	18	5,679
Lake Sup. Terminal & Transfer..	8	2,828	6,530 00	2 31	10	3,904
Laona & Northern.....						
Marathon County R'y Co.....						
Marquette, Tomahawk & Western.....	5	129	940 48	7 29	21	3,374
Mineral Point & Northern.....	7	2,156	6,032 50	2 80	2	3,089
Mpls., St. P. & Sault Ste. Marie.....	52	17,369	53,384 77	3 19	284	87,271
Northern Pacific.....	11	3,457	7,673 38	2 22	360	57,200
Northwestern Coal R'y Co.....	3	450	1,620 00	3 60	6	846
Oshkosh Transportation Co.....	2	625	1,000 00	1 58	3	933
Roddis L. & V. Logging R'y.....					2	379
Robbins R'y Co.....						
Stanley, Merrill & Phillips.....	4	654	2,584 46	3 95	26	6,589
Superior & Southeastern.....						
Tomahawk & Eastern.....	4	100	471 00	4 71	21	1,519
Waupaca-Green Bay.....					4	1,252
Whitcomb & Morris.....	1	200	200 00	1 00	4	592
Winona Bridge R'y Co.....						
Wisconsin Central.....	147	46,025	152,576 26	3 32	791	246,777
Wisconsin & Michigan.....						
Wisconsin & Northern.....	6	450	3,792 03	8 42	9	2,967
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....	2	621	2,400 00	3 84	27	7,440
Lincoln & Oneida Co.....						
Mattoon R'y Co.....	5	1,560	3,000 00	1 92	7	1,818
Milwaukee, Bay View & Chicago..						
Total.....	601	136,633	\$377,732 65	\$2 76	8,643	2,024,185

STATISTICS—STEAM RAILROADS.

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WISCONSIN, 1909—Continued.
Foregoing.

way and structures.		Maintenance of equipment.				Conducting transportation.			
Total yearly compensa- tion.	Aver- age daily compensa- tion.	No.	Num- ber of days work'd	Total yearly compensa- tion.	Aver- age daily compensa- tion.	No.	Num- ber of days work'd	Total yearly compensa- tion.	Aver- age daily compensa- tion.
\$5,075 53	\$1 58	7	1,909	\$2,863 46	\$1 50	7	2,265	\$4,830 40	\$2 15
6,603 63	1 37	7	1,909	2,863 46	1 50	19	4,841	9,996 13	2 08
18,622 50	1 69	5	1,062	3,201 50	3 01	22	6,327	14,721 39	2 33
606 20	2 31					3	1,065	2,726 79	2 51
1,548,844 67	1 71	417	183,418	409,181 94	2 23	5,344	1,544,029	3,882,243 65	2 51
506,636 68	1 73	427	128,643	274,954 68	2 14	1,104	350,536	1,078,059 68	3 08
294,926 10	1 62	169	53,079	127,058 12	2 39	369	131,929	382,788 08	2 90
4,479 60	1 61	31	1,506	3,185 41	2 11	47	6,900	18,462 29	2 65
3,152 39	1 53		71	184 13	2 60	5	1,565	3,090 00	1 90
4,295 67	1 32	2	739	2,129 22	2 88	5	1,490	3,712 79	2 13
41,823 00	5 58					98	35,293	96,008 06	2 23
509 41	1 56	42	206	429 46	2 08	71	1,035	2,983 60	2 88
8,768 35	1 41					10	2,504	4,430 14	1 77
170,045 40	1 75	530	112,585	243,474 75	2 16	484	88,572	261,884 15	3 13
44,690 20	1 46	99	29,544	53,949 16	1 83	159	48,348	103,969 58	2 15
969 35	1 78	1	23	45 05	1 96	12	3,054	6,666 41	2 18
27,885 68	1 73	4	1,411	2,395 22	1 70	61	20,765	55,763 14	2 66
418 11	1 40					5	1,616	2,990 02	1 88
8,591 36	1 43	3	1,018	1,680 00	1 65	46	11,488	22,849 47	1 99
8,561 62	1 51					18	6,384	11,220 50	1 75
6,333 99	1 59	18	3,371	9,140 23	2 71	47	19,652	57,733 05	2 94
5,018 02	1 49	4	629	1,561 32	2 51	13	3,413	7,894 14	2 31
4,761 91	1 55	6	917	2,158 12	2 35	21	6,568	12,962 03	1 97
147,830 00	1 69	31	11,638	21,618 73	1 86	257	97,684	256,910 88	2 63
95,141 08	1 66	17	7,152	16,192 01	2 26	99	39,002	121,309 53	3 11
1,559 48	1 84	1	193	655 04	3 39	10	2,175	6,911 84	3 18
1,618 36	1 73								
528 63	1 39					4	1,149	2,616 19	2 27
11,315 55	1 72	7	1,450	3,765 99	2 59	10	5,632	13,585 86	2 41
2,268 47	1 49	4	189	353 82	2 55	12	824	1,823 85	2 21
1,658 34	1 33					7	2,191	4,146 84	1 99
933 90	1 06					2	6 16	1,350 00	2 19
391,546 84	1 59	751	207,737	444,022 52	2 13	1,703	5,606 79	1,335,999 25	2 44
4,600 80	1 53	1	312	655 20	2 10	20	5,553	15,002 88	2 70
11,441 02	1 54					7	1,796	4,330 71	2 41
3,124 56	1 71	3	987	2,090 06	2 23	15	3,695	9,827 08	2 52
\$6,395,151 30	\$1 68	2674	749,689	\$1,626,965 32	\$2 17	10,125	3,016,989	\$7,854,695 70	\$2 69

EMPLOYES AND SALARIES.

Name of company.	Distribution of Foregoing—Concluded.			
	Traffic expenses.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....	1	180	\$200 00	\$1 25
Ahnapee & Western.....	1	180		
Ashland, Odanah & Marengo.....	1	180		
Bayfield Transfer	1	180		
Big Falls R'y Co.....	1	180		
Chicago, Milwaukee & St. Paul.....	16	4,695	18,923 68	4 08
Chicago & Northwestern.....	2	626	2,190 54	3 50
Chicago, St. Paul, Minneapolis & Omaha.....				
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....	1	365	600 00	1 64
Duluth, South Shore & Atlantic.....				
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	7	2,604	6,427 85	2 47
Great Northern	1	312	1,500 00	4 81
Green Bay & Western.....				
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....	6	2,190	7,320 00	3 34
Illinois Central				
Iola & Northern				
J. R. Davis Lumber Co., Logging Ry.....				
Kewaunee, Green Bay & Western.....	1	312	900 00	2 88
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marquette, Tomahawk & Western.....	1	136	533 82	3 93
Mineral Point & Northern.....	1	308	600 00	1 95
Minneapolis, St. Paul & Sault Ste. Marie.....				
Northern Pacific	4	1,430	3,228 67	2 30
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	1	221	987 50	4 38
Superior & Southeastern.....				
Tomahawk & Eastern	1	53	177 44	3 35
Waupaca-Green Bay				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central	100	31,375	112,670 25	3 59
Wisconsin & Michigan.....				
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern				
Lincoln & Onelda Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total	143	44,787	\$156,269 75	\$3 40

WISCONSIN, 1909—Concluded.

Total (including general officers)				Total (excluding general officers).			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
19	5,634	\$11,335 93	\$2 00	19	5,654	\$11,335 63	\$2 00
48	12,651	21,533 22	1 70	43	11,976	20,133 22	1 69
69	19,316	40,298 46	2 09	66	18,377	36,545 39	1 99
11	1,956	5,593 81	2 86	10	1,643	3,793 81	2 31
10,016	2,659,874	5,896,188 17	2 22	10016	2,659,874	5,896,188 17	2 22
2,845	781,976	1,886,764 50	2 41	2,842	780,881	1,875,164 46	2 40
1,124	370,584	812,421 87	2 19	1,122	339,854	806,819 88	2 18
140	11,668	27,074 53	2 32	135	11,637	26,708 02	2 29
5	1,565	3,060 00	1 96	4	1,252	1,860 00	1 49
14	3,695	7,507 65	2 03	13	3,565	7,049 31	1 96
16	5,601	9,441 69	1 69	16	5,601	9,441 69	1 69
179	63,639	142,918 71	2 25	179	63,639	142,918 71	2 25
198	1,606	4,035 92	2 51	193	1,603	4,008 66	2 50
49	9,348	15,110 49	1 61	44	8,722	13,198 49	1 51
1,644	312,328	708,014 25	2 27	1,644	312,328	708,014 25	2 27
338	109,381	213,538 72	1 94	338	103,581	202,603 94	1 87
22	3,633	7,982 31	2 16	17	3,603	7,650 81	2 12
125	40,819	94,113 98	2 31	125	40,819	94,113 98	2 31
12	1,915	3,378 13	1 76	7	1,915	3,378 13	1 76
81	19,922	36,470 83	1 83	76	18,526	33,120 83	1 79
44	13,311	25,812 37	1 94	37	12,375	21,132 12	1 71
78	29,845	79,737 27	2 67	74	28,659	78,362 27	2 73
44	7,681	15,937 78	2 08	40	7,661	15,608 78	2 03
57	13,016	26,514 56	2 04	51	11,168	20,129 56	1 80
624	213,932	481,740 38	2 25	622	213,179	467,465 82	2 19
491	108,241	243,604 67	2 25	491	103,217	242,696 67	2 24
20	3,664	10,746 36	2 93	19	3,514	9,846 36	2 80
5	1,558	2,618 36	1 67	3	933	1,618 36	1 73
6	1,528	3,144 82	2 05	6	1,528	3,144 82	2 05
53	14,546	32,219 36	2 22	49	13,818	28,444 36	2 05
42	2,635	5,089 58	1 93	38	2,625	4,909 58	1 87
11	3,443	5,804 68	1 56	11	3,443	5,804 68	1 56
7	1,378	2,483 00	1 80	6	1,178	2,283 90	1 94
3,492	1,092,593	2,466,815 12	2 26	3,480	1,088,977	2,403,918 54	2 21
36	9,282	24,050 91	2 59	33	9,057	20,770 91	2 29
36	9,890	18,171 73	1 84	35	9,548	16,371 73	1 72
30	8,010	17,541 70	2 19	27	7,074	16,341 70	2 31
22,086	5,972,296	\$13,410,845 72	\$2 25	21,981	5,933,036	\$13,234,882 84	\$2 23

EMPLOYEES AND SALARIES.

Paid by Roads Operating in Wisconsin, as Reported to the

Name of company.	General officers.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....				
Abnapee & Western.....	5	675	\$1,850 00	\$2 00
Ashland, Odanah & Marengo.....	3	939	3,754 07	4 00
Bayfield Transfer	1	313	1,800 00	5 75
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	22	8,080	201,413 55	25 04
Chicago & Northwestern.....	27	8,138	356,303 93	43 78
Chicago, St. Paul, Minneapolis & Omaha	32	11,680	166,018 13	14 33
Chicago, Burlington & Quincy.....	126	45,990	721,058 59	15 68
Chicago, Lake Shore & Eastern.....	5	1,430	16,812 37	11 76
Chicago, Harvard & Geneva Lake.....	1	365	1,203 00	3 28
Chicago & Lake Superior.....	1	313	1,203 00	3 80
Chippewa Valley & Northern.....	1	100	458 34	4 58
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	10	2,083	27,220 00	10 15
Elgin, Joliet & Eastern.....	5	1,565	16,112 47	10 30
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	5	686	1,912 00	3 05
Great Northern	22	8,180	185,816 70	22 72
Green Bay & Western.....	5	1,350	10,927 78	8 09
Hazelhurst & Southeastern.....	5	90	331 50	3 68
Hillsboro & Northeastern.....				
Illinois Central	54	19,554	309,962 15	15 82
Iola & Northern.....	5			
J. R. Davis Lumber Co., Logging Ry.....				
Kewaunee, Green Bay & Western.....	5	1,396	3,350 00	2 40
La Crosse & Southeastern.....	7	936	4,680 25	5 00
Lake Superior Terminal & Transfer.....	4	1,166	1,475 00	1 24
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....	4	20	359 00	17 95
Mineral Point & Northern.....	6	1,848	6,385 00	3 46
Minneapolis, St. Paul & Sault Ste. Marie	14	5,213	94,965 05	18 21
Northern Pacific	61	20,799	397,355 33	19 10
Northwestern Coal Ry. Co.....	1	150	900 00	6 00
Oshkosh Transportation Co.....	2	625	1,000 00	1 56
Rodd's Lumber & Veneer Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	4	728	3,775 00	5 19
Superior & Southeastern.....				
Tomahawk & Eastern.....	4	10	180 00	18 00
Waupaca-Green Bay				
Whitcomb & Morris.....	1	200	200 00	1 00
Winona Bridge Ry. Co.....				
Wisconsin Central				
Wisconsin & Michigan.....	4	1,490	4,020 00	2 75
Wisconsin & Northern.....	3	225	3,280 00	14 58
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern	1	312	1,800 00	5 77
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....	3	936	1,200 00	1 28
Milwaukee, Bay View & Chicago.....				
Total	459	148,065	\$2,549,963 24	\$17 22

WHOLE LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Other officers.				General office clerks.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
2	180	\$1,380 00	\$7 66	2	411	\$720 00	\$1 75
1	240	300 00	1 25	1	205	458 82	1 50
91	33,215	424,632 44	12 80	887	277,631	506,717 88	2 15
61	17,841	209,403 38	11 74	1,041	315,817	734,356 02	2 33
				289	94,535	202,840 43	2 15
9	2,897	16,876 87	5 83	2,264	708,682	1,683,305 33	2 39
				99	30,900	47,900 06	1 55
				1	300	600 00	2 00
10	3,035	24,120 00	7 95	1	312	200 00	64
				72	26,388	55,949 90	2 12
11	2,564	17,181 03	6 62	129	39,602	73,772 42	1 86
70	23,596	255,607 55	10 84	1,065	358,623	785,865 40	2 19
1	312	1,200 00	3 85	14	3,312	7,288 77	2 20
1	365	515 00	1 41				
99	33,619	232,575 64	6 58	1,624	680,550	1,255,315 80	2 16
1							
1	300	600 00	2 00	5	1,385	2,215 50	1 60
1	335	1,800 00	4 98	2	624	1,320 00	2 11
				3	1,277	3,255 00	2 55
1	261	1,576 50	6 04	3	392	1,140 23	2 91
23	7,852	67,781 11	8 68	3	924	1,127 50	1 23
66	21,539	235,445 78	10 93	321	162,339	206,029 23	2 01
1	52	262 50	5 00	1,220	421,924	994,109 77	2 33
				2	300	720 00	2 40
2	468	1,780 00	3 80	1	312	1,200 00	3 85
1	103	523 50	5 08	3	201	477 25	2 37
				1	313	300 00	96
1	365	2,100 00	5 75	8	2,976	5,280 30	1 77
				3	225	512 08	2 28
				1	312	600 00	1 72
				2	624	1,800 00	2 83
454	151,189	\$1,495,661 30	\$9 89	9,077	2,971,526	\$3,075,377 70	\$2 25

EMPLOYEES AND SALARIES.

Name of company.	Station agents.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....	1	313	\$781 00	\$2 94
Ahnapee & Western.....	5	1,505	2,781 00	1 85
Ashland, Odanah & Marengo.....	1	313	603 84	1 92
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	1,307	402,091	765,654 13	1 87
Chicago & Northwestern.....	1,056	329,902	797,729 25	2 42
Chicago, St. Paul, Minneapolis & Omaha.....	213	66,982	172,965 47	2 58
Chicago, Burlington & Quincy.....	1,016	370,840	782,416 18	2 11
Chicago, Lake Shore & Eastern.....	10	3,378	8,999 84	2 63
Chicago, Harvard & Geneva Lake.....	1	90	135 00	1 50
Chicago & Lake Superior.....	1	313	183 00	58
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	50	16,703	39,180 00	2 85
Elgin, Joliet & Eastern.....	34	12,197	23,349 50	1 91
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	2	939	1,119 96	1 19
Great Northern.....	796	201,725	447,389 10	2 22
Green Bay & Western.....	30	9,126	16,884 00	1 85
Hazelhurst & Southeastern.....	4	730	1,202 20	1 64
Hillsboro & Northeastern.....				
Illinois Central.....	807	324,048	635,591 50	1 96
Iola & Northern.....	1	312	420 00	1 35
J. R. Davis Lumber Co., Logging Ry.....				
Kewaunee, Green Bay & Western.....	4	1,165	1,980 00	1 70
La Crosse & Southeastern.....	6	2,160	2,640 50	1 23
Lake Superior Terminal & Transfer.....	1	305	1,320 00	3 02
Leona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....	3	535	835 50	1 62
Mineral Point & Northern.....	3	1,085	2,040 00	1 86
Minneapolis, St. Paul & Sault Ste. Marie.....	235	83,832	172,318 00	2 06
Northern Pacific.....	500	201,949	488,300 91	2 42
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis Lbr. & Veneer Co., Logging Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	1	312	840 00	2 69
Superior & Southeastern.....				
Tomahawk & Eastern.....	1	103	176 50	1 71
Waupaca-Green Bay.....	2	626	445 00	71
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....				
Wisconsin & Michigan.....	13	4,836	6,506 52	1 30
Wisconsin & Northern.....	4	1,460	3,833 22	2 63
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....	1	313	1,410 00	3 83
Milwaukee, Bay View & Chicago.....				
Total	6,230	2,047,258	\$4,380,155 12	\$2 14

WHOLE LINE, 1909—Continued.

Other station men.				Enginemen.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
1	313	\$607 23	\$1 94	1	319	\$1,058 07	\$3 29
5	987	1,480 00	1 50	2	497	1,814 82	3 65
.....	.....	.....	.....	4	1,123	3,982 08	3 50
.....	.....	.....	.....	1	319	918 92	2 88
3,883	1,215,379	2,054,212 52	1 69	1,727	560,416	2,351,170 41	4 19
4,188	1,303,798	2,310,385 24	1 92	1,875	575,920	2,584,105 26	4 49
579	199,959	334,241 18	1 97	238	95,778	466,045 61	4 87
3,052	955,276	1,911,561 65	2 00	1,395	509,175	2,172,488 07	4 37
91	30,078	57,496 40	1 91	122	40,255	160,139 64	3 98
1	365	1,200 00	3 28	1	365	1,000 00	2 74
.....	.....	.....	.....	1	313	720 00	2 04
.....	.....	.....	.....	1	459	1,470 00	3 20
.....	.....	.....	.....	1	353	1,043 33	2 95
117	37,923	67,692 35	1 78	83	26,774	111,313 23	4 16
112	40,184	68,628 43	1 71	72	25,923	111,994 51	4 32
.....	.....	.....	.....	2	406	1,218 48	2 99
1,717	388,381	738,595 56	1 90	1,111	267,052	1,199,897 06	4 49
22	6,892	9,648 50	1 40	16	5,153	19,840 56	3 85
.....	.....	.....	.....	2	407	1,221 00	3 00
3,551	1,275,450	2,256,317 13	1 77	891	398,165	1,860,968 02	4 67
1	312	56 30	18	1	319	1,036 22	3 25
.....
9	2,131	3,196 50	1 50	4	966	3,718 51	3 85
.....	.....	.....	.....	2	720	2,140 00	3 00
6	2,190	4,500 00	2 05	6	2,838	10,768 43	3 75
.....
1	208	414 64	1 55	2	603	1,985 60	2 99
2	730	192 35	26	3	073	1,994 13	2 96
335	115,494	182,185 67	1 58	226	73,760	325,558 95	4 41
2,607	815,759	1,673,087 86	2 05	949	336,013	1,916,596 71	5 70
1	261	557 57	2 14	2	481	1,776 12	3 99
.....
.....
1	312	660 00	2 12	2	750	2,267 09	3 02
.....
1	105	138 21	1 32	2	130	391 74	3 01
1	313	999 20	3 19	1	313	992 00	3 16
.....	.....	.....	.....	1	313	780 00	2 49
.....
3	924	303 00	33	7	2,292	8,795 58	3 99
1	365	540 00	1 48	3	918	3,192 02	3 47
.....
.....	.....	.....	.....	2	396	1,188 45	3 00
.....
.....	.....	.....	.....	2	588	1,764 00	3 00
.....
20,268	6,264,149	\$11,079,280 48	\$1 86	8,816	2,931,247	\$13,337,304 22	\$4 55

EMPLOYEES AND SALARIES.

Name of company.	Firemen.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....	1	319	\$614 50	\$1 93
Ahnapee & Western.....	2	494	1,061 53	2 15
Ashland, Odanah & Marengo.....	4	1,170	2,463 13	2 10
Bayfield Transfer.....	1	171	379 22	2 33
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	1,655	523,297	1,426,596 98	2 73
Chicago & Northwestern.....	2,106	646,845	1,771,409 20	2 74
Chicago, St. Paul, Minneapolis & Omaha	291	95,152	293,017 17	3 08
Chicago, Burlington & Quincy.....	1,301	474,865	1,295,861 28	2 73
Chicago, Lake Shore & Eastern.....	118	38,992	95,009 31	2 44
Chicago, Harvard & Geneva Lake.....	1	365	690 00	1 81
Chicago & Lake Superior.....	1	313	490 00	1 52
Chippewa Valley & Northern.....	1	367	789 50	2 15
Drummond & Southwestern.....	1	379	692 94	1 83
Duluth, South Shore & Atlantic.....	84	26,497	68,103 49	2 57
Elgin, Joliet & Eastern.....	71	25,446	68,324 51	2 69
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	2	397	794 20	2 00
Great Northern.....	1,217	268,419	786,256 17	2 98
Green Bay & Western.....	19	5,382	12,110 52	2 26
Hazelhurst & Southeastern.....	2	406	913 98	2 25
Hillsboro & Northeastern.....				
Illinois Central.....	883	399,811	1,157,843 42	2 90
Iola & Northern.....	1	313	547 50	1 75
J. R. Davis Lumber Co., Logging Ry.....				
Kewaunee, Green Bay & Western.....	4	948	2,132 58	2 25
La Crosse & Southeastern.....	2	720	1,440 00	2 00
Lake Superior Terminal & Transfer.....	6	2,854	6,421 99	2 25
Laona & Northern.....				
Marathon County Ry. Co.....				
Marquette, Tomahawk & Western.....	2	644	1,236 35	2 00
Mineral Point & Northern.....	3	666	1,258 40	1 82
Minneapolis, St. Paul & Sault Ste. Marie	226	73,760	205,203 57	2 73
Northern Pacific.....	949	336,013	1,220,222 80	3 03
Northwestern Coal Ry. Co.....	1	230	584 54	2 54
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry.....	1	327	816 87	2 49
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	2	724	1,459 20	2 02
Superior & Southeastern.....				
Tomahawk & Eastern.....	2	123	249 23	2 06
Waupaca-Green Bay.....	1	313	600 23	1 91
Whitcomb & Morris.....	1	313	570 00	1 82
Winona Bridge Ry. Co.....				
Wisconsin Central.....				
Wisconsin & Michigan.....	7	2,190	5,193 42	2 38
Wisconsin & Northern.....	6	1,016	2,276 40	2 24
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....	2	385	775 10	2 00
Lincoln & Oneida Co.....				
Mattoon Ry Co.....	2	572	1,301 20	2 10
Milwaukee, Bay View & Chicago.....				
Total.....	8,982	2,930,661	\$3,437,618 91	\$3 88

WHOLE LINE, 1909—Continued.

Conductors.				Other trainmen.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
1	320	\$738 06	\$2 31	1	316	\$606 52	\$1 92
2	471	1,204 03	2 75	2	647	1,261 75	1 95
4	1,027	2,473 75	2 41	4	1,405	2,969 75	2 13
1	293	910 66	3 08				
1,100	347,117	1,353,050 12	3 90	2,279	713,327	1,611,854 03	2 26
1,284	301,563	1,636,254 34	4 18	3,777	1,140,885	3,412,571 63	2 90
185	56,218	281,496 58	4 84	655	208,771	661,915 67	3 18
913	333,245	1,320,711 90	3 96	1,809	660,285	1,582,104 16	2 40
25	8,318	32,529 13	3 91	333	110,018	368,983 13	3 31
2	485	960 00	1 98	8	1,670	4,245 36	2 54
1	313	480 00	1 52				
1	390	1,040 72	2 60	1	501	1,080 58	1 83
06	21,416	87,932 62	4 06	184	58,952	145,990 20	2 48
34	11,993	48,265 17	4 02	171	61,758	192,233 43	3 11
1	315	630 00	2 00	1	80	120 00	1 50
1,158	240,255	981,177 61	4 06	3,274	526,568	1,320,976 51	2 51
13	4,291	12,013 92	2 80	27	8,745	17,490 24	2 00
1	390	1,302 23	3 34	2	756	1,512 00	2 00
068	253,163	1,100,281 62	4 15	2,354	912,492	2,670,270 20	2 76
1	360	900 00	2 50				
3	961	2,689 74	2 80	5	1,489	2,828 22	1 90
2	720	1,680 00	2 33	2	720	1,440 00	2 00
				20	8,708	29,728 39	3 41
2	619	1,856 26	3 00				
2	601	1,824 87	3 04	4	704	1,670 05	2 10
164	60,439	239,243 96	3 96	485	153,526	391,360 64	2 39
795	289,144	1,153,945 23	4 12	2,449	849,323	2,459,186 02	2 90
1	265	1,019 22	3 84	2	440	1,558 41	3 54
1	144	286 80	2 00	1	313	783 12	2 49
2	785	1,824 64	2 32	4	1,209	2,417 65	2 00
2	120	360 43	3 00				
1	313	514 17	1 64	1	313	595 74	1 90
8	2,590	7,660 32	3 04	15	4,716	9,578 34	2 03
3	771	2,708 24	3 50	3	1,010	2,448 00	2 40
1	358	1,102 61	3 08	2	654	1,264 55	1 93
2	538	1,312 26	2 44	8	1,684	3,639 62	2 16
6,439	2,335,247	\$8,281,471 25	\$3 55	17,881	5,472,565	\$14,829,701 71	\$2 71

EMPLOYEES AND SALARIES.

Name of company.	Machinists.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Marengo.....	8	496	\$1,752 68	\$3 54
Bayfield Transfer.....				
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....	822	228,195	846,262 90	3 71
Chicago & Northwestern.....	758	206,724	798,985 25	3 09
Chicago, St. Paul, Minneapolis & Omaha.....	594	172,776	422,801 63	2 45
Chicago, Burlington & Quincy.....	843	263 850	856,168 37	3 24
Chicago, Lake Shore & Eastern.....	61	17,578	46,124 08	2 68
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....		5	14 25	3 00
Drummond & Southwestern.....	1	395	1,450 80	3 67
Duluth, South Shore & Atlantic.....	19	5,786	19,109 28	3 30
Elgin, Joliet & Eastern.....	75	23,278	54,658 81	2 35
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	700	116,985	474,292 45	4 05
Green Bay & Western.....	20	4,893	12,728 16	2 60
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central.....	1,605	406,255	1,275,076 39	3 14
Iola & Northern.....				
J. R. Davis Lumber Co., Logging R'y.....				
Kewaunee, Green Bay & Western.....				
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer.....	3	610	2,439 80	4 00
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....	1	316	730 94	2 31
Mineral Point & Northern.....	5	947	2,218 54	2 34
Minneapolis, St. Paul & Sault Ste. Marie.....	218	67,650	209,048 02	3 09
Northern Pacific.....	1,014	290,192	930,542 53	3 31
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., Log. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	1	468	1,250 06	2 67
Superior & Southeastern.....				
Tomahawk & Eastern.....	1	47	100 33	2 33
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....				
Wisconsin & Michigan.....	5	1,464	3,881 82	2 65
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....	1	100	215 04	2 15
Lincoln & Onelda Co.....				
Mattoon R'y. Co.....	1	347	835 50	2 41
Milwaukee, Bay View & Chicago.....				
Total	6,211	1,908,377	\$6,020,587 71	\$3 15

WHOLE LINE, 1900—Continued.

Carpenters.				Other shopmen.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
2	16	\$37 75	\$2 70	2	664	\$995 91	\$1 50
				2	567	1,448 82	2 55
1,318	345,907	768,098 11	2 22	7,597	2,115,957	4,278,465 55	2 02
1,591	525,214	1,163,894 61	2 22	7,870	1,938,096	3,377,594 20	1 74
601	179,662	396,996 72	2 21	307	93,587	212,448 89	2 27
2,107	659,491	1,721,558 76	2 61	5,347	1,673,611	3,988,522 06	2 38
18	5,160	12,440 55	2 41	324	94,649	204,402 29	2 16
	66	169 88	2 57				
1	344	678 42	1 97				
26	7,547	18,038 25	2 39	309	101,162	198,463 21	1 96
15	4,807	11,857 07	2 47	345	105,812	222,972 61	2 11
1	174	433 16	2 49				
828	170,141	465,028 76	2 73	5,867	1,164,436	2,525,104 60	2 17
19	5,942	11,290 60	1 90	60	18,707	29,980 40	1 60
2,029	661,630	1,649,224 56	2 49	2,691	823,591	1,890,324 27	2 30
				3	1,018	1,680 00	1 65
				1	812	720 00	2 27
				10	2,761	6,700 43	2 43
2	177	316 57	1 79				
379	120,962	297,074 46	2 46	260	80,102	213,981 56	2 67
1,654	470,820	1,244,416 66	2 64	3,272	940,491	2,394,953 19	2 55
1	468	1,170 00	2 50	5	1,152	2,315 00	2 01
2	38	67 06	1 76				
6	1,746	3,904 56	2 24	25	6,828	10,072 44	1 48
1	312	655 20	2 10				
				4	927	1,855 05	2 00
1	225	414 97	1 84				
10,602	3,160,849	\$7,767,766 68	\$2 45	34,301	9,163,980	\$19,568,050 68	\$2 14

EMPLOYEES AND SALARIES.

Name of company.	Section foremen.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....	2	628	\$1,200 00	\$1 93
Ahnapee & Western.....	5	1,720	2,590 00	1 50
Ashland, Odanah & Marengo.....	3	1,060	2,365 56	2 23
Bayfield Transfer.....	1	218	509 41	2 33
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....	1,149	330,637	607,912 44	1 60
Chicago & Northwestern.....	1,364	425,054	864,975 73	2 03
Chicago, St. Paul, Minneapolis & Omaha.....	312	97,030	208,518 02	2 15
Chicago, Burlington & Quincy.....	1,516	533,340	1,064,559 90	1 92
Chicago, Lake Shore & Eastern.....	43	14,158	30,264 92	2 14
Chicago, Harvard & Geneva Lake.....	1	300	720 00	2 40
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....	1	256	672 36	2 60
Drummond & Southwestern.....	1	350	766 14	2 13
Duluth, South Shore & Atlantic.....	116	42,526	78,174 40	1 84
Elgin, Joliet & Eastern.....	34	12,278	21,667 40	1 76
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	2	633	1,165 38	1 84
Great Northern.....	1,497	330,123	666,516 65	2 02
Green Bay & Western.....	38	13,030	20,850 00	1 60
Hazelhurst & Southeastern.....	1	186	333 92	1 79
Hillsboro & Northeastern.....				
Illinois Central.....	840	314,310	582,746 07	1 85
Iola & Northern.....	1	299	412 11	1 40
J. R. Davis Lumber Co., Logging R'y.....				
Kewaunee, Green Bay & Western.....	7	2,323	3,600 00	1 55
La Crosse & Southeastern.....	6	2,160	3,840 00	1 77
Lake Superior Terminal & Transfer.....	2	730	1,565 00	2 14
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....	2	931	1,614 71	1 68
Mineral Point & Northern.....	4	1,460	2,790 00	1 91
Minneapolis, St. Paul & Sault Ste. Marie.....	320	114,592	223,557 63	1 95
Northern Pacific.....	1,052	362,107	772,912 59	2 13
Northwestern Coal R'y Co.....	1	267	568 15	2 13
Oshkosh Transportation Co.....	1	312	780 00	2 50
Roddis Lumber & Veneer Co., Log. R'y.....	1	223	348 12	1 56
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	5	1,573	3,024 22	1 92
Superior & Southeastern.....				
Tomahawk & Eastern.....	2	500	984 61	1 67
Waupaca-Green Bay.....	1	313	540 06	1 72
Whitcomb & Morris.....	1	214	374 50	1 75
Winona Bridge R'y Co.....				
Wisconsin Central.....				
Wisconsin & Michigan.....	14	5,208	7,718 10	1 48
Wisconsin & Northern.....	3	1,005	1,980 00	1 80
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....	1	271	528 38	1 95
Lincoln & Oneida Co.....				
Mattoon R'y Co.....	1	435	850 00	1 95
Milwaukee, Bay View & Chicago.....				
Total	8,360	2,661,979	\$5,184,481 42	\$1 95

WHOLE LINE, 1909- Continued.

Other trackmen.				Switchmen, flagmen and watchmen.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
8	2,583	\$3,875 53	\$1 50	1	365	\$480 00	\$1 32
10	3,085	4,023 63	1 30	4	1,126	1,891 27	1 69
38	9,928	16,256 94	1 64	1	299	517 99	1 73
4,245	1,954,685	2,914,936 73	1 44	2,464	771,232	1,889,214 52	2 45
10,989	2,166,899	2,988,641 64	1 38	1,129	359,950	597,957 57	1 66
1,854	375,913	592,608 55	1 50	50	15,993	26,222 34	1 64
12,315	3,854,908	5,358,860 80	1 39	1,294	472,310	1,165,444 10	2 47
256	74,157	111,886 83	1 51	83	10,890	17,474 57	1 60
10	2,515	3,069 53	1 22	1	300	330 00	1 10
7	1,800	2,480 08	1 32				
9	2,868	3,529 53	1 24				
291	109,030	164,232 25	1 51	44	13,129	18,795 32	1 43
278	86,832	123,712 91	1 39	80	28,902	36,499 63	1 26
25	4,038	4,914 57	1 21	1	365	547 50	1 50
19,333	4,394,337	6,291,272 90	1 43	356	61,031	108,004 85	1 77
92	17,659	23,840 20	1 35	5	1,304	1,500 00	1 15
3	340	605 43	1 78				
4,432	1,517,064	2,046,730 66	1 31	635	241,279	3,8,043 83	1 53
20	3,697	4,991 36	1 35	1	314	550 00	1 75
12	3,519	4,751 62	1 35	2	720	1,140 00	1 58
8	3,264	4,768 99	1 46	8	2,607	5,009 24	1 88
18	2,277	2,809 50	1 26				
19	2,609	3,998 02	1 49				
1,256	318,237	457,915 37	1 44	29	13,892	21,468 57	1 55
11,506	2,348,305	3,433,838 50	1 46	282	103,360	172,947 94	1 67
4	527	728 83	1 38	2	313	1,369 40	2 19
2	621	838 36	1 35				
1	156	180 51	1 15				
20	4,078	7,002 30	1 50	2	617	1,234 20	2 00
18	876	1,101 42	1 26				
3	939	1,118 34	1 20				
3	348	559 40	1 00				
22	7,122	9,550 74	1 34	4	1,116	1,500 42	1 34
6	1,872	2,620 80	1 40				
20	5,824	8,350 12	1 43	1	318	492 43	1 55
6	1,383	2,274 56	1 65	1	365	839 50	2 30
69,138	17,335,455	\$24,471,966 40	\$1 41	6,430	2,102,127	\$4,439,516 32	\$2 11

EMPLOYEES AND SALARIES.

Name of company.	Telegraph operators and dispatchers.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Marengo.....	1	163	\$860 57	\$2 21
Bayfield Transfer.....				
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....	730	228,490	537,243 11	2 35
Chicago & Northwestern.....	798	246,331	653,317 85	2 65
Chicago, St. Paul, Minneapolis & Omaha.....	253	79,502	201,950 96	2 54
Chicago, Burlington & Quincy.....	1,201	438,365	1,042,538 25	2 40
Chicago, Lake Shore & Eastern.....	16	53 08	10,652 63	2 01
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	63	19,736	42,567 27	2 16
Elgin, Joliet & Eastern.....	38	13,428	25,737 53	1 92
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	775	198,650	522,081 95	2 63
Green Bay & Western.....	4	1,050	2,100 00	2 00
Hazelhurst & Southeastern.....				
Hillaboro & Northeastern.....				
Illinois Central.....	650	240,031	598,769 57	2 37
Iola & Northern.....				
J. R. Davis Lumber Co., Logging R'y.....				
Kewaunee, Green Bay & Western.....	3	630	1,260 00	2 00
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer.....				
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....				
Mineral Point & Northern.....				
Minneapolis, St. Paul & Sault Ste. Marie.....	142	47,494	117,596 50	2 48
Northern Pacific.....	1,501	365,571	930,464 20	2 53
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddls Lumber & Vencer Co., Log. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....				
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....				
Wisconsin & Michigan.....	3	1,074	2,394 00	2 23
Wisconsin & Northern.....				
Wisconsin, Ituby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Milwaukee, Bay View & Chicago.....				
Total.....	8,731	1,685,823	\$4,669,039 39	\$2 48

WHOLE LINE, 1900—Continued.

Employees—account floating equipment.				All other employees and laborers.			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
.....
.....	5	1,245	\$1,837 55	\$1 50
.....	2	29	61 04	\$ 15
.....
.....	10,950	3,698,616	8,210,451 07	\$ 23
.....	6,456	1,511,477	3,291,537 87	\$ 18
.....	861	256,084	570,578 58	\$ 23
.....	5,600	1,752,488	4,276,063 71	\$ 24
.....	121	38,241	80,856 94	\$ 11
.....
.....	1	158	336 30	\$ 20
.....	2	250	412 57	\$ 65
.....
.....	194	60,500	124,778 75	\$ 68
.....
.....	73	23,490	53,023 31	\$ 28
.....
.....	6	1,373	2,255 29	\$ 64
2	730	\$1,630 40	\$2 23	5,226	807,074	1,708,250 17	\$ 11
.....	8	2,781	3,893 07	\$ 40
.....
.....	1	23	45 05	\$ 96
.....
12	5,358	10,797 54	\$ 2 02	5,497	2,077,223	3,874,692 53	\$ 187
.....
.....
.....	7	1,190	1,678 42	\$ 40
.....
.....
.....
.....	3	548	951 98	\$ 74
.....	3	619	1,025 70	\$ 66
.....	1,569	364,245	718,894 57	\$ 97
.....	3,455	1,097,449	2,247,995 90	\$ 95
7,006	20,237 82	\$ 2 86	2	378	701 62	\$ 98
.....
.....	1	365	723 40	\$ 90
.....
.....
.....	3	189	330 30	\$ 75
.....
.....	4	1,431	2,139 11	\$ 46
.....
.....	33	9,836	16,500 42	\$ 67
.....
.....
.....
14	13,154	\$32,665 76	\$2 46	40,083	11,702,962	\$25,185,637 11	\$2 15

EMPLOYEES AND SALARIES.

Distribution of

Name of company.	General expenses.				Maintenance of	
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.
Abbotsford & Northeastern.....	2	180	\$1,380 00	\$7 66	10	3,200
Ahnapee & Western.....	6	928	1,870 00	2 02	15	4,815
Ashland, Odanah & Marengo.....	3	939	3,751 07	4 00	39	10,908
Bayfield Transfer.....	2	608	2,258 82	3 71	6	263
Big Falls Ry. Co.....						
Chicago, Milw. & St. Paul.....	642	234,330	951,655 40	4 06	11,669	3,636,339
Chicago & Northwestern.....	985	294,846	964,600 11	3 37	19,525	4,170,412
Chicago, St. Paul, Mpls. & O.....	253	87,005	269,018 00	3 07	2,512	575,107
Chicago, Burlington & Quincy.....	2,689	842,957	2,204,639 44	2 68	17,856	5,667,867
Chicago, Lake Shore & Eastern.....	43	12,298	33,043 35	2 68	351	103,305
Chicago, Harvard & Geneva L.....	1	200	417 18	1 99	10	2,534
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....	1	100	458 34	4 58	8	2,036
Drummond & Southwestern.....	1	312	200 00	64	10	3,227
Duluth, South Shore & Atlantic.....	90	31,490	103,209 90	3 28	429	157,310
Elgin, Joliet & Eastern.....	70	21,910	67,035 17	3 06	380	121,337
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....	5	688	1,912 00	3 05	34	6,218
Great Northern.....	1,403	383,111	908,021 95	2 37	25,090	5,361,454
Green Bay & Western.....	4	1,038	9,427 78	9 08	130	30,609
Hazelhurst & Southeastern.....	5	90	331 50	3 68	4	526
Hillsboro & Northeastern.....						
Illinois Central.....	720	257,532	703,448 14	2 73	6,947	2,482,515
Iola & Northern.....	6				1	299
J. R. Davis Lbr. Co., L. Ry.....						
Kewaunee, Green Bay & W.....	4	1,084	2,450 00	2 26	27	6,000
La Crosse & Southeastern.....	8	1,248	6,000 25	4 80	18	5,679
Lake Superior Term. & Transf.....	8	2,828	6,530 00	2 31	10	3,994
Laona & Northern.....						
Marathon County Ry. Co.....						
Marinette, Tomahawk & W.....	5	129	940 48	7 29	21	3,374
Mineral Point & Northern.....	7	2,156	6,032 50	2 80	23	3,041
Mpls., St. Paul & S. S. M.....	358	115,434	368,765 39	3 19	2,486	589,413
Northern Pacific.....	1,308	478,848	1,391,491 17	2 91	15,741	3,597,546
Northwestern Coal Ry. Co.....	3	450	1,620 00	3 60	6	846
Oshkosh Transportation Co.....	2	625	1,000 00	1 58	3	913
Roddie L. & V. Co., L. Ry.....					2	379
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.....	4	651	2,584 46	3 96	25	6,589
Superior & Southeastern.....						
Tomahawk & Eastern.....	4	100	471 00	4 71	21	1,519
Wausau-Green Bay.....					4	1,252
Whitcomb & Morris.....	1	200	200 00	1 00	4	562
Winona Bridge Ry. Co.....	1	313	300 00	96		
Wisconsin Central.....						
Wisconsin & Michigan.....	11	4,078	7,800 30	1 91	49	15,351
Wisconsin & Northern.....	6	450	3,792 03	8 42	9	2,917
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....	2	624	2,400 00	3 84	27	7,440
Lincoln & Oneida Co.....						
Mattoon Ry. Co.....	5	1,560	3,000 00	1 92	7	1,818
Milw., Bay View & Chicago.....						
Total.....	8,758	2,781,908	\$8,002,083 73	\$2 90	103,520	26,789,343

WHOLE LINE, 1900—Continued.

Foregoing.

way and structures.		Maintenance of equipment.				Conducting transportation.			
Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
\$5,075 53	\$1 58					7	2,265	\$4,880 40	\$2 15
6,603 63	1 37	7	1,909	\$2,863 46	\$1 50	19	4,841	9,996 13	2 06
18,622 50	1 69	5	1,062	3,201 50	3 01	22	6,327	14,721 39	2 33
608 20	2 31					3	1,085	2,726 79	2 51
6,582,654 30	1 81	10,182	3,173,356	6,917,412 44	2 18	19,222	5,953,746	14,162,432 43	2 38
7,207,870 60	1 73	2,821	1,166,864	2,728,795 77	2 33	22,403	6,283,788	16,004,721 85	2 55
1,022,290 77	1 78	1,403	415,351	951,451 13	2 29	3,004	939,510	2,772,170 14	2 95
9,567,954 49	1 67	7,209	2,257,219	5,728,833 20	2 54	13,531	4,701,725	12,623,508 13	2 68
177,714 01	1 72	439	128,856	281,323 46	2 18	854	281,978	821,759 99	2 91
5,038 60	1 97		497	980 40	1 97	15	4,088	8,041 91	1 99
3,152 39	1 53		71	184 15	2 60	5	1,565	3,060 00	2 56
4,265 67	1 32	2	730	2,129 22	2 88	5	1,466	3,712 79	2 53
257,016 60	1 63	334	100,407	225,080 79	2 03	822	1,323	2,816 80	2 13
							237,256	649,707 14	2 53
194,934 29	1 61	470	143,095	303,145 24	2 12	657	233,296	602,016 27	2 58
8,768 35	1 41					10	2,504	4,430 14	1 77
8,444,351 66	1 58	6,819	1,344,075	3,195,797 80	2 38	11,143	2,301,312	6,518,916 62	2 83
44,690 20	1 45	99	29,544	53,949 10	1 83	159	48,348	103,969 58	2 15
959 35	1 78	1	23	45 05	1 96	12	3,054	6,686 41	2 18
4,100,129 49	1 65	5,482	1,813,937	4,594,904 38	2 53	15,009	5,775,242	13,618,469 40	2 86
418 11	1 40					5	1,616	2,960 02	1 83
8,501 36	1 43	3	1,018	1,680 00	1 65	46	11,488	22,849 47	1 99
8,501 62	1 51					18	6,384	11,220 50	1 75
6,333 90	1 59	13	3,371	9,140 23	2 71	47	19,652	57,733 03	2 91
5,018 02	1 49	4	629	1,581 32	2 51	13	3,413	7,894 14	2 31
4,761 91	1 55	5	917	2,158 12	2 35	21	6,596	12,962 03	1 97
1,007,255 11	1 71	1,300	425,896	981,413 11	2 30	2,063	682,674	1,786,736 27	2 62
6,505,551 18	1 81	5,741	1,742,018	4,446,117 87	2 55	9,165	3,155,581	9,671,279 80	3 01
1,550 48	1 84	1	193	655 04	3 39	10	2,175	6,911 84	3 18
1,618 30	1 73								
528 63	1 39					4	1,149	2,616 19	2 27
11,315 55	1 72	7	1,450	3,765 99	2 59	16	5,632	13,585 86	2 41
2,213 47	1 49	4	139	353 82	2 55	12	824	1,823 85	2 21
1,658 34	1 30					7	2,191	4,146 34	2 19
933 90	1 66					2	606	1,350 00	1 89
						4	1,461	2,139 11	1 46
23,188 74	1 51	30	10,974	18,072 54	1 65	65	21,524	46,657 50	2 17
4,600 80	1 65	1	312	655 20	2 10	20	5,553	15,002 88	2 70
11,441 02	1 54					7	1,796	4,330 71	2 41
3,124 56	1 71	3	987	2,090 06	2 23	15	3,665	9,327 08	2 52
\$45,261,404 78	\$1 70	42,395	12,773,856	\$30,452,810 43	\$2 38	98,445	30,738,690	\$79,615,345 95	\$2 59

EMPLOYES AND SALARIES.

Name of company.	Distribution of Foregoing—Concluded.			
	Traffic expenses and outside operations.			
	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
Abbotsford & Northeastern.....				
Ahnapee & Western.....	1	160	\$200 00	\$1 25
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....	2,580	787,241	2,125,752 01	2 70
Chicago & Northwestern.....	616	184,044	618,336 69	3 45
Chicago, St. Paul, Minneapolis & Omaha.....	180	53,469	167,730 89	3 14
Chicago, Burlington & Quincy.....	812	256,912	838,277 99	3 26
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	63	24,374	55,646 09	2 28
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	580	137,484	392,013 95	2 85
Green Bay & Western.....	1	312	1,500 00	4 81
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central.....	687	248,337	663,406 48	2 67
Iola & Northern.....				
J. R. Davis Lumber Co., Logging R'y.....				
Kewaunee, Green Bay & Western.....	1	312	900 00	3 88
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer.....				
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....	1	136	533 82	3 93
Mineral Point & Northern.....	1	308	600 00	1 95
Minneapolis, St. Paul & Sault Ste. Marie.....				
Northern Pacific.....	899	308,836	734,119 75	2 41
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., Log. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	1	221	967 50	4 38
Superior & Southeastern.....				
Tomahawk & Eastern.....	1	53	177 44	3 35
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....				
Wisconsin & Michigan.....	14	4,718	9,346 90	1 91
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Milwaukee, Bay View & Chicago.....				
Total	6,378	2,001,917	\$5,609,510 51	\$3 80

WHOLE LINE, 1900—Concluded.

TOTAL (including general officers).				TOTAL (excluding general officers).			
No.	Number of days worked.	Total yearly compensation.	Average daily compensation.	No.	Number of days worked.	Total yearly compensation.	Average daily compensation.
19	5,654	\$11,335 03	\$2 00	19	5,654	\$11,335 03	\$2 00
48	12,651	21,533 22	1 70	43	11,976	20,188 22	1 69
69	19,316	40,290 46	2 09	66	18,377	36,645 39	1 99
11	1,956	5,593 81	2 86	10	1,643	3,798 81	2 31
44,235	13,785,212	30,739,906 58	2 23	44,213	13,777,182	30,538,498 03	2 22
43,350	12,069,954	27,549,325 02	2 28	46,323	12,091,816	27,198,019 09	2 25
7,332	2,071,542	5,182,660 93	2 50	7,320	2,059,862	5,014,647 80	2 43
42,009	13,726,680	30,963,238 25	2 26	41,973	13,680,600	30,242,179 66	2 21
1,687	526,467	1,313,810 81	2 50	1,682	525,037	1,297,028 44	2 47
27	7,278	14,478 09	1 39	26	6,913	13,278 09	1 92
5	1,565	3,030 00	1 96	4	1,252	1,600 00	1 49
14	3,693	7,507 65	2 03	13	3,595	7,049 31	1 96
16	5,601	9,441 69	1 69	16	5,601	9,441 69	1 69
1,738	579,787	1,200,600 52	2 23	1,728	577,104	1,263,440 52	2 19
1,577	519,658	1,167,190 97	2 25	1,572	518,093	1,151,078 50	2 22
40	9,348	15,110 49	1 61	44	8,722	13,198 49	1 51
45,044	0,527,436	19,459,101 98	2 04	45,022	9,519,256	19,273,285 28	2 02
393	109,681	213,536 72	1 94	388	108,581	202,608 94	1 87
22	3,393	7,982 31	2 16	17	3,603	7,650 81	2 13
28,845	10,577,593	23,975,351 89	2 24	28,791	10,558,089	23,366,069 74	2 21
12	1,915	3,378 13	1 76	7	1,915	3,378 13	1 76
81	19,922	36,470 83	1 83	76	18,596	33,120 83	1 79
44	13,311	25,812 37	1 94	37	12,375	21,132 12	1 71
78	29,845	79,737 27	2 67	74	28,669	78,262 27	2 73
44	7,681	15,967 78	2 08	40	7,661	15,608 78	2 03
57	13,016	21,514 56	2 04	51	11,118	20,129 56	1 80
6,207	1,813,419	4,144,169 88	2 29	6,193	1,808,206	4,049,214 88	2 24
32,044	9,277,824	22,748,559 77	2 45	32,883	9,257,025	22,351,204 41	2 41
20	3,664	10,746 36	2 93	19	3,514	9,846 36	2 80
5	1,558	2,618 36	1 67	3	933	1,618 36	1 73
6	1,528	3,144 82	2 05	6	1,528	3,144 82	2 05
53	14,546	32,219 36	2 22	49	13,818	28,444 36	2 06
42	2,635	5,089 58	1 93	38	2,635	4,909 58	1 87
11	3,443	5,894 68	1 56	11	3,443	5,894 68	1 56
7	1,388	2,483 90	1 80	6	1,188	2,283 90	1 94
5	1,774	2,439 11	1 37	5	1,774	2,439 11	1 37
178	56,645	105,077 98	1 85	174	55,185	101,047 98	1 83
36	9,282	24,050 91	2 59	33	9,057	20,770 91	2 29
36	9,880	18,171 73	1 84	35	9,548	16,371 73	1 72
30	8,010	17,541 70	2 19	27	7,074	16,341 70	2 31
259,496	74,886,283	\$169,001,145 40	\$2 26	259,037	74,738,218	\$166,451,282 16	\$2 22

TRAFFIC AND MILEAGE

Of Roads Operating in Wisconsin as Reported to the
 Total averages apply only to roads making complete reports. Passenger

Name of company.	Number of passengers carried earning revenue.	Number of passengers carried one mile.	Number of passengers carried one mile per mile of road.	Average distance carried—miles.
Abbotsford & Northeastern.....	7,157	98,384	6,160	13.04
Ahnapee & Western.....	62,147	1,200,730	35,316	19.32
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....				
Chicago & Northwestern.....	5,365,406	223,510,298	113,092	40.60
Chi., St. P., Mpls. & Omaha.....	1,765,880	91,315,752	119,755	51.71
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chi., Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....	3,933	9,840	524	2.50
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	117,934	6,579,527	57,923	55.79
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	243,890	5,081,711	117,225	20.84
Green Bay & Western.....	274,108	6,009,320	27,109	22.25
Hazelnurst & Southeastern.....	9	85	3	9.44
Hillsboro & Northeastern.....				
Illinois Central.....	130,030	2,230,887	24,761	16.62
Iola & Northern.....	11,556	54,313	11,556	4.70
J. R. Davis Lbr. Co., L. R'y.....				
Kewaunee, Green Bay & W....	77,573	1,556,440	42,410	20.06
La Crosse & Southeastern.....	60,288	1,367,707	32,008	22.68
Lake Superior T. & T.....				
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & W....	16,644	97,877	4,255	5.88
Mineral Point & Northern.....	24,001	271,973	8,888	11.33
Mpls., St. P. & S. Ste. M....	440,005	19,234,001	54,487	43.71
Northern Pacific.....	309,095	9,747,377	72,176	24.37
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddis Lbr. & V. Co., L. R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	8,847	106,290	3,295	22.19
Superior & Southeastern.....				
Tomahawk & Eastern.....	1,878	18,431	887	9.81
Waupaca-Green Bay.....				
Whitecomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....	1,397,860	71,440,373	82,632	51.11
Wisconsin & Michigan.....	51,900	885,118	6,552	17.05
Wisconsin & Northern.....	39,917	507,139	13,538	12.70
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Onelda Co.....				
Mattoon R'y Co.....	8,936	89,360	3,044	10.00
Milw., Bay View & Chicago.....				
Total	10,655,809	441,618,132	87,754	41.45

STATISTICS, WISCONSIN, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Traffic.

Total passenger revenue.	Average amount received from each passenger.	Average receipts per passenger mile.	Total passenger service train revenue.	Passenger service train revenue per mile of road.	Passenger service train revenue per train-mile.
\$3,582 15	\$0.50050	\$0.008236	\$4,563 94	\$301 05	\$0.48240
37,185 52	.50635	.03007	44,291 50	1,302 60	1.01493
.....
.....
4,240,822 08	.77080	.01807	5,185,805 59	2,623 97	1.06309
1,778,886 48	1.00170	.01937	2,104,124 02	2,759 43	1.17461
.....
.....
395 91	.10059	.04023	395 91	21 07	.....
121,007 68	1.02683	.01841	134,936 73	1,188 19	.....
.....
.....
91,164 39	.37379	.01794	104,677 58	2,414 71	1.10212
162,484 68	.50278	.02864	188,715 66	838 74	.68112
.....
3 30	.36606	.03882	168 88	7 06	1.49800
59,404 54	.42985	.02583	78,805 10	863 05	.85905
2,043 32	.17189	.03762	2,466 71	524 88	.20597
.....
.....
33,838 17	.43921	.02174	39,685 74	1,091 36	.89318
38,799 26	.64356	.02851	42,838 06	1,005 36	.65215
.....
.....
3,732 85	.22427	.00816	4,625 75	201 12	.34073
8,138 38	.33903	.02092	10,615 04	376 90	.25378
372,041 94	.84555	.01940	459,434 47	1,201 48	1.07557
185,196 06	.46300	.01900	215,254 81	1,593 89	1.23002
.....
.....
5,609 32	.63370	.02856	6,107 82	102 53	.25137
.....
953 43	.50768	.05173	1,235 27	59 47	.11705
.....
1,257,217 40	.80068	.01760	1,543,014 03	1,454 52	.78326
.....
19,068 43	.36731	.02153	22,052 27	163 26	.16447
20,285 58	.50819	.04000	21,050 29	561 94	.32421
.....
.....
3,126 70	.34990	.00490	4,072 51	133 71	.....
.....
\$6,434,000 68	\$0.79159	\$0.01910	\$10,219,068.28	\$2,030 62	\$1.01242

TRAFFIC AND MILEAGE

Total averages apply only to roads making complete reports.

Freight

Name of company.	Number of tons carried of freight earning revenue.	Number of tons carried one mile.	Number of tons carried one mile per mile of road.	Average distance haul of one ton— miles.
Abbotsford & N. E.....	78,513	1,187,484	78,330	15.12
Ahnapee & Western.....	68,685	1,507,926	44,351	21.95
Ashland, Odanah & M.				
Bayfield Transfer				
Big Falls R'y Co.....				
Chl., Milw. & St. Paul..				
Chicago & Northwestern.	17,567,188	1,452,740,332	735,062	83.00
Chl., St. P., M. & O....	4,262,601	570,490,187	748,164	133.83
Chl., Burlington & Q....				
Chl., Lake Shore & E....				
Chl., Harv. & Geneva L.				
Chl., & Lake Superior..				
Chippewa V. & Northern	74,048	627,742	33,408	8.47
Drummond & S. W.....				
Dul., S. S. & Atlantic...	333,397	23,251,106	205,999	69.74
Elgin, Joliet & Eastern.				
Dunbar & Wausaukee....				
Fairchild & N. E.....				
Great Northern	8,736,991	177,319,008	4,090,404	20.30
Green Bay & Western....	328,200	31,283,825	139,039	95.32
Hazelhurst & S. E.....	109,076	523,077	21,886	4.79
Hillsboro & N. E.....				
Illinois Central	195,313	6,528,206	71,495	38.42
Iola & Northern	12,557	50,018	12,577	4.70
J. R. D. L. Co., L. Ry.				
Kewaunee, G. R. & W....	168,217	4,777,737	130,184	28.40
La Crosse & S. E.....	20,837	1,271,354	700	42.61
Lake Superior T. & T....				
Laona & Northern				
Marathon Co. R'y Co....				
Marinette, T. & W.....	42,834	266,856	11,609	6.23
Mineral Point & N.....	142,229	1,451,343	47,430	10.20
M., St. P. & S. Ste. M.	1,447,379	246,823,000	609,204	170.53
Northern Pacific	1,788,980	30,953,060	229,219	17.30
N. W. Coal R'y Co.....	271,956	688,054	86,007	2.58
Oshkosh Trans. Co.....				
R. L. & V. Co., L. R'y..				
Robbins R'y Co.....				
Stanley, Merrill & Phil.	223,808	4,160,457	60,999	18.69
Superior & S. E.....				
Tomahawk & Eastern...	20,242	280,019	13,771	14.13
Waupaca-Green Bay				
Whitcomb & Morris....				
Winona Bridge R'y Co.				
Wisconsin Central	4,357,509	700,405,414	820,739	162.73
Wisconsin & Michigan..	168,226	5,435,540	40,240	32.31
Wisconsin & Northern..	102,310	2,075,642	38,353	20.28
Wis., Ruby & Southern.				
Wisconsin Northwestern				
Lincoln & Onelda Co....				
Mattoon R'y Co.....				
Milw., Bay View & Chl.				
Total	40,520,228	3,271,127,396	653,819	80.71

WISCONSIN, 1900—Continued.

Traffic.

Total freight revenue.	Average amount received for each ton of freight.	Average receipts per ton per mile.	Freight revenue per mile of road.	Freight revenue per train-mile.
\$27,105 24 48,416 04	\$0.34523 .70190	\$0.02283 .03211	\$1,787 04 1,424 00	\$2.89555 .91402
12,380,287 24 4,051,589 38	.71328 .95948	.00863 .00710	6,340 11 5,313 42	2.67562 2.08912
16,249 07	.21940	.02588	846 87	.72340
193,872 90	.58151	.00834	1,717 67	1.25311
1,043,689 07 373,439 32	.11945 1.13784	.00589 .01104	24,075 43 1,659 73	5.79875 1.33723
23,658 87	.21690	.04523	580 91	2.07839
71,138 50 5,725 88	.36423 .45559	.01060 .09702	779 09 1,218 27	.58909 .47811
93,335 01 27,716 04	.57237 .92892	.02016 .02180	2,624 93 650 45	1.60419 .42108
30,436 01 65,874 49	.71203 .46315	.11420 .04539	1,326 04 179 40	1.60757 1.60411
1,321,073 14 318,709 84	.91272 .17815	.00335 .01020	3,742 31 2,350 93	2.20903 2.23197
17,223 62	.07323	.02503	2,152 06	
71,389 08	.31885	.01712	1,196 41	2.06482
12,156 67	.60056	.04250	585 30	1.15193
4,830,405 74	1.11541	.00785	5,623 20	1.38731
89,815 89 36,541 60	.26508 .35716	.00913 .01760	664 91 675 19	.74100 .56280
\$25,332,802 62	\$0.62508	\$0.00774	\$5,068 48	\$2.28055

Italic figures denote deficits.

TRAFFIC AND MILEAGE

Total averages apply only to roads making complete reports.

Total

Name of company.	Operating revenues.	Operating revenues per mile of road.	Operating revenues per train mile.
Abbotsford & Northern.	\$32,018 42	\$2,112 03	\$3.38497
Ahnapee & Western.	93,278 64	2,743 49	1.72783
Ashland, Odanah & Marengo.	35,934 61	1,239 13	1.49632
Bayfield Transfer			
Big Falls R'y Co.			
Chicago, Milwaukee & St. Paul.	17,493,963 40	9,810 96	2.11437
Chicago & Northwestern.	17,943,447 67	9,079 06	1.96814
Chi., St. P., Mpolis. & Omaha.	6,212,815 87	8,147 74	1.76539
Chicago, Burlington & Quincy.			
Chicago, Lake Shore & Eastern.			
Chi., Harvard & Geneva Lake.			
Chicago & Lake Superior.			
Chippewa Valley & Northern.	16,644 98	883 84	.74100
Drummond & Southwestern.			
Duluth, South Shore & Atlantic	333,275 24	2,984 02	1.09000
Elgin, Joliet & Eastern.			
Dunbar & Wausaukee.			
Fairchild & Northeastern.			
Great Northern	1,191,177 81	27,547 35	4.32986
Green Bay & Western.	561,617 15	2,584 97	1.33134
Hazelhurst & Southeastern.	23,827 75	996 97	2.11387
Hillsboro & Northern.			
Illinois Central	151,504 93	1,659 89	1.84083
Iola & Northern	8,254 50	1,756 30	1.68926
J. R. Davis Lbr. Co., Log. R'y.			
Keweenaw, Green Bay & Western	141,511 09	3,855 89	2.32153
La Crosse & Southeastern.	70,554 70	1,655 82	1.07407
Lake Sup. Term. & Transfer			
Laona & Northern.			
Marathon County R'y Co.			
Marquette, Tomahawk & Western	35,129 66	1,527 38	1.85165
Mineral Point & Northern.	77,469 91	2,531 60	1.84609
Mpolis., St. P. & S. Ste. Marie.	1,791,958 66	5,076 23	1.84706
Northern Pacific	567,040 28	4,198 74	1.89741
Northwestern Coal R'y Co.	17,223 62	2,152 95	
Oshkosh Transportation Co.			
Roddie L. & V. Co., Log. R'y.			
Robbins R'y Co.			
Stanley, Merrill & Phillips.	78,601 65	1,319 48	2.28001
Superior & Southeastern.			
Tomahawk & Eastern.	13,391 94	644 77	1.26901
Waupaca-Green Bay			
Whitcomb & Morris.			
Winona Bridge R'y Co.			
Wisconsin Central	6,432,338 35	7,464 96	1.63488
Wisconsin & Michigan.	149,332 99	2,000 30	1.05651
Wisconsin & Northern.	58,631 16	1,062 62	.90802
Wisconsin, Ruby & Southern.			
Wisconsin Northwestern			
Lincoln & Oneida Co.			
Mattoon R'y Co.			
Milwaukee, Bay View & Chicago			
Total	\$53,574,034 77	\$7,859 80	\$1.68438

¹ Proportional on train mileage basis.

STATISTICS, WISCONSIN, 1909—Continued.

Traffic.

Operating expenses.	Operating expenses per mile of road.	Operating expenses per train-mile.	Net operating revenue.	Net operating revenue per mile of road.
\$17,734 14	\$1,169 79	\$1.87484	\$14,284 28	\$942 23
44,087 70	1,295 81	.81609	49,220 94	1,447 67
59,640 80	2,036 58	2.48711	23,706 19	817 45
10,308,122 44	5,811 86	1.25232	7,130,840 96	3,999 12
11,179,505 96	5,656 64	1.22623	6,768,941 71	3,422 44
4,301,965 46	5,641 70	1.22255	1,910,850 41	2,466 77
12,925 91	687 92	.57555	3,719 07	197 98
336,320 12	2,960 83	1.09993	3,044 83	26 81
925,272 69	21,344 23	3.35393	208,905 12	6,203 12
406,379 72	1,806 13	.96529	175,237 43	778 83
15,171 83	634 80	1.34597	8,655 92	362 17
164,376 89	1,800 20	.91137	12,811 96	140 31
6,132 29	1,304 74	.51205	2,122 30	451 55
88,308 58	2,406 09	1.44864	53,207 51	1,440 80
42,423 37	995 62	.64683	28,131 33	680 20
26,977 12	1,172 92	1.42194	8,152 54	354 43
63,307 36	2,166 90	1.58095	11,162 55	364 79
1,082,096 54	3,035 34	1.11537	709,863 12	2,010 89
551,537 31	4,083 95	1.84533	15,502 97	114 79
16,951 00	2,118 87		272 62	34 08
58,466 80	981 48	1.65132	20,134 85	299 49
10,543 44	507 62	.99609	2,848 50	137 14
4,325,236 46	5,004 03	1.09592	2,127,101 89	2,460 93
124,840 11	1,700 24	.89471	24,522 58	300 03
39,234 01	725 87	.60504	19,347 15	357 49
\$34,265,572 05	\$5,077.07	\$1.23036	\$19,306,432 72	\$2,832 73

TRAFFIC AND MILEAGE STATISTICS.

Name of company.	Locomotive Mileage—Revenue			
	Freight locomotive—miles.	Passenger locomotive—miles.	Mixed locomotive—miles.	Special locomotive—miles.
Abbotsford & Northeastern.....			9,459	
Ahnapee & Western.....	10,346	1,072	42,563	
Ashland, Odanah & Marengo.....			23,960	
Bayfield Transfer Co.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	5,075,091	3,590,714	478,405	7,831
Chicago & Northwestern.....	4,817,467	4,511,756	353,038	5,264
Chicago, St. Paul, Mpls. & O.....	1,935,840	1,546,632	272,353	667
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & G. L.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atl.....	159,244	150,397		771
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	193,127	101,708	19	
Green Bay & Western.....	146,260	141,728	135,216	
Hazelhurst & Southeastern.....	9,132		2,140	
Hillsboro & Northeastern.....				
Illinois Central.....	59,854	88,903	32,336	
Iola & Northern.....			11,976	
J. R. D. Lbr. Co., L. Ry.....				
Kewaunee, Green Bay & W....	14,980	904	45,079	
La Crosse & Southeastern.....			65,688	
Lake Superior Term. & Transf.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & W....	5,400		13,772	
Mineral Point & Northern.....			41,066	878
Mpls., St. Paul & S. S. M.....	551,460	367,736	60,110	4,715
Northern Pacific.....	187,085	158,384	19,742	148
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis Lbr. & V. Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	10,322		24,344	272
Superior & Southeastern.....				
Tomahawk & Eastern.....			10,553	
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	2,440,103	1,466,453	152,329	1,633
Wisconsin & Michigan.....	54,126	74,108		
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Onelda Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chi.....				
Total.....	15,659,857	12,200,955	1,793,975	22,229

WISCONSIN, 1909—Continued.

Service.	Switching locomotive—miles.	Total in revenue service—miles.	Non-revenue service locomotive miles.	Car Mileage—Revenue Service.			
				Freight car miles.			
				Loaded.	Empty.	Caboose.	Total.
.....	.....	9,459	.....	43,898	41,362	.....	85,260
.....	.....	53,886	.....	148,902	43,190	10,346	202,438
11,325	35,305	15,825	.....	125,073	125,073	.....	250,146
.....
2,508,274	11,655,315	281,952	92,710,617	32,923,747	4,236,045	189,870,477	.....
2,389,036	12,075,623	292,725	90,476,141	30,406,030	4,339,550	125,231,751	.....
532,747	4,268,232	145,992	34,394,315	10,713,310	1,718,565	46,826,110	.....
.....
.....
18,553	224,135	4,675	1,325,285	725,496	160,864	2,211,615	.....
.....
333,701	618,645	21,157	5,575,722	3,076,053	178,827	8,830,602	.....
45,072	468,296	7,065	2,226,364	596,822	144,048	2,967,234	.....
.....	11,272	.....	74,560	73,282	9,661	157,523	.....
3,421	184,514	1,446	585,517	347,445	91,734	1,024,646	.....
.....	11,976	.....	5,992	3,995	.....	9,987	.....
.....
11,268	72,224	2,080	318,765	102,850	14,980	436,625	.....
.....	65,988	.....	.....	.....	.....	.....	.....
.....
.....	18,972	.....	28,198	18,799	5,400	72,197	.....
.....	41,944	.....	85,183	45,548	.....	110,731	.....
24,618	1,008,645	85,974	15,129,956	3,378,343	544,259	19,062,568	.....
103,217	408,776	19,543	2,105,990	892,743	107,209	3,105,943	.....
.....
.....
23,811	58,749	2,482	182,032	153,092	9,439	344,613	.....
.....
.....	10,553	520	8,476	6,477	.....	14,953	.....
.....
459,143	4,519,721	193,453	41,009,786	17,325,497	2,398,104	60,733,987	.....
.....
12,873	141,107	.....	281,157	187,823	44,362	513,342	.....
.....
.....
6,466,121	36,143,137	1,037,939	286,841,929	101,187,037	14,013,463	409,042,429	.....

TRAFFIC AND MILEAGE STATISTICS.

Car Mileage—

Name of company.	Passenger car miles.			
	Passenger.	Sleeping, parlor and observation.	Other passenger train cars.	Total.
Abbotsford & Northeastern.....	9,459			9,459
Alnapee & Western.....	112,728		22,820	135,548
Ashland, Odanah & Marengo.....			23,940	23,940
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	9,242,387	3,408,120	8,692,166	21,342,673
Chicago & Northwestern.....	11,236,150	4,401,795	8,278,880	23,916,775
Chicago, St. Paul, Mpls. & O.....	4,698,369	2,400,857	2,832,551	9,931,777
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & G. L.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Northwestern.....				
Duluth, South Shore & Atl.....	311,114	238,081	155,231	704,376
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	204,533	100,718	138,597	437,848
Green Bay & Western.....	534,073	317,990	317,990	851,953
Hazelhurst & Southeastern.....			2,298	2,298
Hillsboro & Northeastern.....				
Illinois Central.....	156,200		60,744	216,944
Iola & Northern.....	11,976			11,976
J. R. Davis Lbr. Co., L. Ry.....				
Kewaunee, Green Bay & W.....	91,505		14,858	106,363
La Crosse & Southeastern.....				
Lake Superior Term. & Transf.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & W.....	13,572			13,572
Mineral Point & Northern.....	41,096			41,096
Mpls., St. Paul & S. Ste. M.....	980,393	334,261	537,450	1,752,097
Northern Pacific.....	359,447	117,273	193,140	669,860
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis L. & V. Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	27,322			27,322
Superior & Southeastern.....				
Tomahawk & Eastern.....	10,553			10,553
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	3,840,224	1,537,708	2,741,456	8,119,388
Wisconsin & Michigan.....	153,741			153,741
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chl.....				
Total.....	31,930,355	12,533,764	24,065,951	68,530,070

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Revenue Service—Continued.

Special car miles.				
Freight— loaded.	Freight— empty.	Caboose.	Passenger.	Sleeping. parlor and observation.
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54,819	1,317		21,780	7,783
75,571		3,772	216	108
12,832		628		
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1,776		111	888	1,221
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2,208		15	4,595 448	14,020
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5,036			340	8,916
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152,282	1,317	4,536	28,376	32,047

TRAFFIC AND MILEAGE STATISTICS.

Name of company.	Car mileage Revenue Service—Concluded			Non-revenue service.
	Special car miles—concluded.		Total in revenue service.	
	Other passenger train cars.	Total.		Car miles.
Abbotsford & Northeastern.....			94,719	
Ahnapee & Western.....			337,986	
Ashland, Odaunah & M.....			274,086	31,650
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milw. & St. Paul.....	9,891	95,598	151,304,236	3,383,424
Chicago & Northwestern.....	54	79,721	140,218,247	1,348,823
Chl., St. P., Mpls. & O.....		18,480	56,796,447	
Chicago, Burl. & Quincy.....				
Chicago, L. S. & Eastern.....				
Chicago, Harv. & G. L.....				
Chicago & Lake Superior.....				
Chippewa Valley & North.....				
Drummond & Southwestern.....				
Duluth, S. S. & Atlantic.....	777	4,773	2,920,794	26,733
Elgin, Joliet & Eastern.....				
Euclid & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....			9,268,450	61,820
Green Bay & Western.....			3,819,187	42,390
Hazelhurst & Southeastern.....			159,811	
Hillsboro & Northeastern.....				
Illinois Central.....			1,241,640	10,653
Iola & Northern.....			21,933	
J. R. D. L. Co., L. Ry.....				
Kewaunee, Green Bay & W.....			542,988	10,400
La Crosse & Southeastern.....				
Lake Superior T. & T.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marquette, Tomahawk & W.....			172,675	
Mineral Point & Northern.....	878	878	41,944	
Mpls., St. P. & S. S. M.....	10,300	28,975	20,833,630	198,418
Northern Pacific.....	60	2,731	3,778,533	120,258
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis L. & V. Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	620	620	372,555	10,384
Superior & Southeastern.....				
Tomahawk & Eastern.....			25,506	
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	1,688	16,000	68,968,770	2,337,852
Wisconsin & Michigan.....			667,083	
Wisconsin & Northern.....				
Wisconsin, Ruby & S.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milw., Bay View & Chicago.....				
Total	24,328	242,776	470,815,275	7,597,811

WISCONSIN, 1909—Continued.

Train Mileage—Revenue Service.					Non-revenue service train mileage.
Freight train—miles.	Passenger train—miles.	Mixed train—miles.	Special train—miles.	Total re- venue train mileage.	
10,346	1,072	9,459 42,568 23,980		9,459 56,886 23,980	3,080
4,201,814 4,337,733 1,786,853	3,633,103 4,429,832 1,518,507	428,906 345,396 272,828	10,059 3,973 651	8,273,842 9,116,934 3,518,842	2,787,226 149,587 142,176
154,714	150,499		545	305,758	4,675
180,869 144,048	94,959 141,723	19 135,216		275,877 420,992	30,813 7,065
9,132		2,140		11,272	
59,398	88,629	32,336 11,976		180,363 11,976	1,446
14,980	904	45,072 65,688		60,956 65,688	2,080
5,400		13,572 41,066		18,972 41,944	1,040
539,459 123,701	398,787 155,909	58,574 19,092	3,350 148	670,170 298,350	16,701 18,551
10,276		24,296	832	35,409	2,911
		10,553		10,553	520
2,341,124	1,441,620	162,341	1,684	3,946,678	524,628
66,999	74,108			141,107	
13,926,876	12,099,626	1,744,960	22,123	27,793,605	3,690,497

TRAFFIC AND MILEAGE STATISTICS.

Name of company.	Car mileage Revenue Service--Concluded			Non-revenue service.
	Special car miles--concluded.		Total in revenue service.	
	Other passenger train cars.	Total.		Car miles.
Abbotsford & Northeastern.....			94,719	
Ahnapee & Western.....			337,966	
Ashland, Odanah & M.....			274,086	31,650
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milw. & St. Paul.....	9,891	95,598	151,304,236	3,383,424
Chicago & Northwestern....	54	79,721	149,218,247	1,348,823
Chi., St. P., Mpls. & O.....		13,480	56,796,447	
Chicago, Burl. & Quincy.....				
Chicago, L. S. & Eastern.....				
Chicago, Harv. & G. L.....				
Chicago & Lake Superior.....				
Chippewa Valley & North.....				
Drummond & Southwestern.....				
Duluth, S. S. & Atlantic....	777	4,773	2,920,794	26,733
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....			9,268,450	61,820
Green Bay & Western.....			3,819,187	42,390
Hazelhurst & Southeastern.....			159,811	
Hillsboro & Northeastern.....				
Illinois Central.....			1,241,640	10,653
Iola & Northern.....			21,933	
J. R. D. L. Co., L. Ry.....				
Kewaunee, Green Bay & W.....			542,988	10,400
La Crosse & Southeastern.....				
Lake Superior T. & T.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & W.....			172,675	
Mineral Point & Northern.....	878	878	41,944	
Mpls., St. P. & S. S. M.....	10,390	28,975	20,863,630	193,418
Northern Pacific.....	60	2,731	3,778,533	120,258
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddie L. & V. Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	620	620	372,555	10,384
Superior & Southeastern.....				
Tomahawk & Eastern.....			25,506	
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	1,088	16,000	68,868,770	2,337,852
Wisconsin & Michigan.....			667,083	
Wisconsin & Northern.....				
Wisconsin, Ruby & S.....				
Wisconsin Northwestern.....				
Lincoln & Onida Co.....				
Mattoon Ry. Co.....				
Milw., Bay View & Chicago.....				
Total	24,328	242,776	470,815,275	7,597,811

WISCONSIN, 1909—Continued.

Train Mileage—Revenue Service.					Non-revenue service train mileage.
Freight train—miles.	Passenger train—miles.	Mixed train—miles.	Special train—miles.	Total revenue train mileage.	
10,346	1,072	9,459 42,568 23,980		9,459 56,986 23,980	3,080
4,201,814	3,633,103	428,806	10,039	8,273,842	2,781,226
4,337,733	4,429,832	345,396	3,973	9,116,934	149,587
1,786,833	1,518,507	272,828	651	3,518,842	142,176
154,714	150,499		545	305,758	4,675
180,806	91,959	10		275,877	30,813
144,048	141,723	135,216		420,992	7,065
9,132		2,140		11,272	
50,398	88,029	32,336 11,976		180,363 11,976	1,446
14,980	904	45,072 65,688		60,956 65,688	2,080
5,400		13,572 41,066		18,972 41,944	1,040
539,459	398,787	58,574	3,350	970,170	16,701
123,701	155,909	19,092	148	298,850	18,551
10,276		24,296	832	35,406	2,911
		10,553		10,553	520
2,341,124	1,441,520	162,341	1,084	3,946,678	524,628
66,999	74,108			141,107	
13,926,876	12,099,626	1,744,980	22,123	27,793,605	3,690,497

TRAFFIC AND MILEAGE STATISTICS.

Of Roads Operating in Wisconsin as Reported to the

Total averages apply only to roads making complete reports.

Passenger

Name of company.	Number of passengers carried earning revenue.	Number of passengers carried one mile.	Number of passengers carried one mile per mile of road.	Average distance carried—miles.
Abbotsford & Northeastern.....	7,157	93,584	6,160	13.04
Ahnapee & Western.....	62,147	1,200,730	35,316	19.32
Ashland, Odanah & M.....				
Bayfield Transfer				
Big Falls Ry. Co.....				
Chicago, Milw. & St. Paul..	15,261,551	674,072,186	80,736	44.17
Chicago & Northwestern....	26,951,310	932,232,161	122,061	34.50
Chicago, St. P., Mpls. & O.	3,985,070	205,182,190	117,966	51.49
Chicago, Burl. & Quincy....	20,227,505	1,053,225,693	117,058	52.29
Chicago, L. S. & Eastern....				
Chicago, Harv. & G. L.....				
Chicago & Lake Superior....				
Chippewa V. & Northern....	3,933	9,840	524	2.50
Drummond & Southwestern				
Duluth, S. S. & Atlantic....	707,653	37,137,717	62,600	52.48
Elgin, Joliet & Eastern.....	1,062	24,351	1	22.98
Dunbar & Wausaukee.....				
Fairchild & Northeastern....				
Great Northern	7,138,742	437,614,968	72,471	68.31
Green Bay & Western.....	274,108	6,090,520	27,109	22.25
Hazelhurst & Southeastern..	9	85	3	9.44
Hillsboro & Northeastern....				
Illinois Central	22,666,383	591,733,048	130,125	26.11
Iola & Northern	11,553	54,313	11,556	4.70
J. R. D. Lbr. Co., L. Ry.....				
Kewaunee, G. B. & West....	77,573	1,556,449	42,410	20.06
La Crosse & Southeastern..	60,288	1,337,707	32,096	22.68
Lake Superior T. & T.....				
Laona & Northern				
Marathon County R'y Co....				
Marinette, Tomahawk & W.	16,644	97,877	4,255	5.88
Mineral Point & Northern..	24,001	271,973	8,898	11.33
M., St. P. & S. Ste. M.....	1,778,545	110,637,420	50,596	79.07
Northern Pacific	2,404,712	767,430,465	135,320	91.31
Northwestern Coal R'y Co....				
Oshkosh Transportation Co.				
R. L. & V. Co., Log. R'y....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips	8,817	196,290	3,295	22.19
Superior & Southeastern....				
Tomahawk & Eastern.....	1,878	18,431	837	9.81
Waupaca-Green Bay				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central	1,592,870	87,152,600	89,636	54.90
Wisconsin & Michigan.....	93,903	1,601,445	11,855	17.05
Wisconsin & Northern.....	30,917	507,139	13,538	12.70
Wis., Ruby & Southern....				
Wisconsin Northwestern....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....	8,936	89,360	3,044	10.00
Milw., Bay View & Chi.....				
Total	109,406,312	4,902,916,345	104,418	45.63

WHOLE LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Traffic.

Total passenger revenue.	Average amount received from each passenger.	Average receipts per passenger per mile.	Total passenger service train revenue.	Passenger service train revenue per mile of road.	Passenger service train revenue per train-mile.
\$3,582 15	\$0.50050	\$0.03836	\$4,583 94	\$301 05	\$0.48849
87,185 52	.50835	.03007	44,291 50	1,302 00	1.01401
12,774,851 98	.83706	.01805	16,447,824 69	2,180 62	1.19154
16,875,698 43	.62615	.01810	21,027,231 63	2,753 88	1.13669
3,000,944 89	1.00147	.01945	4,682,914 26	2,693 05	1.19361
19,585,305 02	.96825	.01854	24,548,772 99	2,720 66	1.14743
395 91	.10050	.04023	395 91	21 07	
915,123 55	1.20318	.02464	1,042,911 79	1,757 06	1.17249
487 52	.45006	.02002	2,500 90	8 88	.0 858
10,922,935 07	1.53009	.02240	13,482,295 37	2,008 79	1.50008
132,484 68	.50278	.03364	188,715 66	838 74	.63142
3 30	.36666	.03882	168 88	7 06	1.49670
10,865,358 98	.47936	.01836	13,814,008 60	3,087 77	1.12840
2,043 32	.17682	.03762	2,496 71	624 83	.50697
53,838 17	.43921	.02174	30,685 74	1,081 36	.86818
39,700 26	.61356	.02851	42,838 66	1,005 86	.65215
3,732 85	.22427	.03816	4,625 75	201 12	.31083
8,198 38	.33006	.02002	10,615 04	346 60	.25308
2,917,875 56	1.65745	.02006	3,536,014 41	1,498 47	1.50491
17,320,606 95	2.08201	.02258	20,111,008 18	3,546 11	1.95145
5,606 32	.63370	.02850	6,107 82	102 58	.25137
953 43	.50769	.05173	1,235 27	59 47	.11706
1,509,110 00	.94741	.01726	1,902,790 91	1,950 30	1.00114
34,491 46	.36730	.02154	39,809 17	265 86	.29757
20,285 58	.50819	.04000	21,050 20	561 94	.32421
8,126 70	.34990	.06499	4,072 51	138 71	
\$98,072,935 84	\$0.80641	\$0.01964	\$121,009,015 58	\$2,530 70	\$1.33112

TRAFFIC AND MILEAGE STATISTICS.

Total averages apply only to roads making complete reports.

Freight

Name of company.	Number of tons carried of freight earning revenue.	Number of tons carried one mile.	Number of tons carried one mile per mile of road.	Average dis- tance hauled of one on —miles.
Abbotsford & Northeastern.	78,518	1,137,484	78,330	15.12
Ahnapee & Western.....	68,685	1,507,926	44,851	21.96
Ashland, Odanah & M.....				
Bayfield Transfer				
Big Falls R'y Co.....				
Chicago, Milwaukee & St. P.	27,499,704	5,051,527,001	672,485	183.60
Chicago & Northwestern....	32,793,418	4,893,589,654	636,972	148.31
Chi., St. P., M. & O.....	6,569,104	955,358,150	549,407	144.77
Chi., Burlington & Quincy.	25,055,767	6,620,648,367	733,745	264.24
Chi., Lake Shore & Eastern				
Chi., Harvard & Geneva L.				
Chicago & Lake Superior...				
Chippewa Val. & Northern.	74,048	627,742	33,406	8.47
Drummond & Southwestern				
Duluth, South Shore & Atl.	2,553,351	171,817,832	269,620	67.23
Elgin, Joliet & Eastern....	7,733,031	463,109,481	1,638,810	59.90
Dunbar & Wausaukee.....				
Fairchild & Northeastern...				
Great Northern	18,039,964	4,806,810,500	714,405	298.45
Green Bay & Western.....	328,200	31,283,825	139,089	96.32
Hazelhurst & Southeastern.	109,076	523,077	21,886	4.79
Hillsboro & Northeastern...				
Illinois Central	24,876,666	6,042,796,732	1,328,844	242.91
Iola & Northern.....	12,537	59,018	12,537	4.70
J. R. D. Lbr. Co., L. R'y.				
Kewaunee, Green Bay & W.	168,217	4,777,737	130,181	28.40
La Crosse & Southeastern...	29,837	1,271,354	700	42.61
Lake Superior T. & T.....				
Laona & Northern.....				
Marathon County R'y Co...				
Marinette, Tomahawk & W.	42,834	266,856	11,602	6.33
Mineral Point & Northern...	142,220	1,451,343	47,430	10.20
M., St. P. & S. Ste. M.....	4,642,635	1,067,193,221	470,724	234.18
Northern Pacific	16,800,504	5,260,492,690	927,551	313.12
Northwestern Coal R'y Co..	271,058	688,054	86,007	2.53
Oshkosh Transportation Co.				
R. L. & V. Co., Log. R'y.				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.	223,808	4,169,437	69,999	18.68
Superior & Southeastern...				
Tomahawk & Eastern.....	20,242	286,019	13,771	14.13
Waupaca-Green Bay				
Whitecomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central	4,735,885	835,865,906	856,756	176.50
Wisconsin & Michigan.....	304,372	9,834,521	72,805	32.31
Wisconsin & Northern.....	102,310	2,075,642	36,353	20.28
Wis., Ruby & Southern...				
Wisconsin Northwestern				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Milw., Bay View & Chicago				
Total	173,309,005	36,219,327,109	757,340	208.99

WHOLE LINE. 1900—Continued.

Traffic.

Total freight revenue.	Average amount received for each ton of freight.	Average receipts per ton per mile.	Freight revenue per mile of road	Freight revenue per train-mile.
\$27,105 24 48,416 04	\$0.34523 .70490	\$0.02286 .03211	\$1,787 94 1,424 00	\$3.86565 .91499
42,341,650 62	1.53972	.00888	5,636 74	2.27442
43,619,091 27	1.33012	.00897	5,712 08	2.33297
8,627,853 06	1.30743	.00908	4,931 70	2.21650
52,240,920 60	1.06499	.00789	5,789 69	3.06713
16,349 07	.21940	.02506	816 87	.72340
1,634,069 37	.63948	.00951	2,754 47	1.80731
2,845,179 38	.36798	.00814	10,073 24	3.59251
30,130,489 26	2.17070	.00815	5,820 01	4.10790
373,439 32	1.13734	.01194	1,639 73	1.33723
23,666 87	.21600	.04523	1,099 91	2.06889
35,006,897 29	1.44736	.00596	7,917 45	3.11378
5,725 88	.45559	.08703	1,218 27	.47811
96,335 01	.57367	.03016	2,634 98	1.60419
27,716 04	.92832	.02130	650 45	.42198
30,496 91	.71206	.11429	1,326 04	1.60757
65,874 49	.46315	.04539	179 40	1.60411
8,622,167 84	1.85717	.00798	3,636 85	2.80661
47,073,305 13	2.80190	.00895	8,300 28	3.63960
17,323 03	.03333	.02503	2,132 95	
71,899 08	.31893	.01713	1,198 41	3.06493
12,156 67	.60056	.04250	585 30	1.15795
5,509,440 71	1.16334	.00659	5,647 00	1.82461
162,308 86	.53300	.01652	1,208 08	1.34039
30,541 69	.35716	.01700	675 19	.50880
\$228,091,858 33	\$1.66571	\$0.00797	\$6,036 50	\$3.17348

Italic figures denote credits.

TRAFFIC AND MILEAGE

Total averages apply only to roads making complete reports.

Total

Name of company.	Operating revenues.	Operating revenues per mile of road.	Operating revenues per train-mile.
Abbotsford & Northeastern.....	\$32,018 42	\$2,113 03	\$3.38497
Ahnapee & Western.....	93,278 64	2,743 49	1.72783
Ashland, Odanah & Marengo.....	35,934 61	1,239 13	1.49858
Bayfield Transfer			
Big Falls R'y Co.....			
Chicago, Milwaukee & St. Paul.....	59,897,468 40	7,973 86	1.96928
Chicago & Northwestern.....	65,978,471 03	8,641 02	1.84814
Chl., St. Paul Minneapolis & Omaha.....	13,524,649 94	7,777 75	1.87476
Chicago, Burlington & Quincy.....	78,612,629 36	8,712 39	2.39716
Chicago, Lake Shore & Eastern.....	3,891,227 43	6,753 26	7.64300
Chicago, Harvard & Geneva Lake.....	29,732 02	2,378 56	43125
Chicago & Lake Superior.....			
Chippewa Valley & Northern.....	16,644 98	885 84	74100
Drummond & Southwestern.....			
Duluth, South Shore & Atlantic.....	2,719,337 86	4,583 80	1.52683
Elgin, Joliet & Eastern.....	2,954,069 27	10,451 56	3.56261
Dunbar & Wausaukee.....			
Fairchild & Northeastern.....			
Great Northern.....	53,266,090 02	7,916 50	3.00575
Green Bay & Western.....	581,617 15	2,584 97	1.38154
Hazelhurst & Southeastern.....	23,827 75	993 97	2.11387
Hillsboro & Northeastern.....			
Illinois Central.....	53,672,336 28	11,892 84	1.85401
Iola & Northern.....	8,254 59	1,756 30	69926
J. R. Davis Lumber Co., Logging R'y.....			
Kewaunee, Green Bay & Western.....	141,511 09	3,855 89	2.32153
La Crosse & Southeastern.....	70,554 70	1,665 82	1.07407
Lake Superior Terminal & Transfer.....			
Laona & Northern.....			
Marathon County R'y Co.....			
Marinette, Tomahawk & Western.....	35,129 66	1,527 38	1.86165
Mineral Point & Northern.....	77,469 91	2,531 69	1.84909
Mpomis., St. Paul & Sault Ste. Marie.....	12,339,754 90	5,229 26	2.26969
Northern Pacific.....	68,490,747 21	12,071 46	3.15291
Northwestern Coal R'y Co.....	17,223 62	2,153 95	
Oshkosh Transportation Co.....			
Roddis Lumber & Veneer Co., L. R'y.....			
Robbins R'y Co.....			
Stanley, Merrill & Phillips.....	78,601 65	1,319 48	2.22001
Superior & Southeastern.....			
Tomahawk & Eastern.....	13,391 94	644 77	1.26901
Waupaca Green Bay.....			
Whitcomb & Morris.....			
Winona Bridge R'y Co.....			
Wisconsin Central.....	7,494,354 97	7,681 47	1.61228
Wisconsin & Michigan.....	206,191 37	1,526 43	76389
Wisconsin & Northern.....	58,631 16	1,092 62	90902
Wisconsin, Ruby & Southern.....			
Wisconsin Northwestern.....			
Lincoln & Onondia Co.....			
Mattoon R'y Co.....			
Milwaukee, Bay View & Chicago.....			
Total.....	\$424,332,045 02	\$6,764 73	\$3.24196

STATISTICS, WHOLE LINE, 1900—Continued.

Traffic.

Operating expenses.	Operating expenses per mile of road.	Operating expenses per train mile.	Net operating revenue.	Net operating revenue per mile of road.
\$17,734 14	\$1,169 79	\$1.87484	\$14,284 28	\$942 23
44,057 70	1,295 81	.81600	49,220 94	1,447 67
50,640 80	2,056 58	2.48711	24,706 19	817 45
38,731,238 60	5,156 10	1.25390	21,166,224 80	2,817 76
43,191,230 41	5,656 64	1.20085	22,787,231 62	2,984 38
8,831,228 85	5,078 66	1.22416	4,693,421 00	2,699 09
54,500,997 77	6,046 82	1.66375	24,051,681 59	2,665 57
2,426,973 25	4,212 03	4.76697	1,464,251 18	2,541 23
25,934 05	2,074 72	.37616	3,797 97	2,378 32
12,025 01	687 92	.57555	3,719 07	197 98
1,970,518 07	3,536 74	1.11075	739,819 79	1,247 06
1,826,451 34	6,490 05	2.21433	1,128,517 98	3,991 51
32,187,792 34	4,783 85	1.81432	21,078,337 18	3,132 74
406,379 72	1,803 13	.95529	1,5,237 43	778 83
15,171 83	634 80	1.34597	8,655 92	362 17
38,415,638 63	8,447 61	1.32702	15,256,697 65	3,355 03
6,132 29	1,304 74	.51205	2,122 30	451 55
88,303 58	2,406 00	1.44864	53,207 51	1,449 80
42,423 37	995 62	.64583	28,131 33	660 20
26,977 12	1,172 92	1.42194	8,152 54	354 46
66,307 36	2,196 90	1.59085	11,162 57	394 79
6,911,607 37	2,930 23	1.27194	5,425,147 53	2,299 03
38,020,004 65	6,703 94	1.75101	20,440,742 56	5,357 59
16,951 00	2,118 87		272 42	34 06
56,466 80	981 48	1.65132	20,134 85	299 49
10,543 44	507 62	.99909	2,818 50	137 14
5,094,507 03	5,221 70	1.09399	2,399,817 91	2,459 77
172,335 87	1,275 80	.67111	33,856 50	259 65
39,284 01	725 87	.69504	19,347 15	557 19
\$273,289,676 30	\$5,644 88	\$1.44393	\$151,042,368 72	\$3,119 84

TRAFFIC AND MILEAGE

Name of company.	Locomotive Mileage—Revenue				
	Freight locomotive—miles.	Passenger locomotive—miles.	Mixed locomotive—miles.	Special locomotive—miles.	Switching locomotive—miles.
Abbotsford & N. E.			9,450		
Ahnapee & Western.	10,346	1,072	42,568		
Ashland, Odanah & M.			23,980		11,325
Bayfield Transfer					
Big Falls R'y Co.					
Chl., Milw. & St. Paul.	19,979,919	12,561,981	1,122,642	38,907	7,305,030
Chicago & Northwestern.	18,796,262	17,590,500	1,379,650	22,542	8,784,800
Chl., St. P., Mpls. & O.	3,749,626	3,387,617	615,176	1,930	1,542,104
Chicago, Burl. & Quincy.	17,533,620	16,079,035	1,270,028	10,604	8,162,678
Chicago, Lake Shore & E.	765,274				2,269,121
Chicago, Harvard & G. L.			27,652		
Chicago & Lake Superior.					
Chippewa V. & Northern.					
Drummond & S. W.					
Duluth, S. S. & Atlantic.	953,848	895,744	14,566	3,748	298,587
Elgin, Joliet & Eastern.	966,378		31,465	150	926,344
Empire & Wausaukee.					
Fairchild & Northeastern.					
Great Northern.	9,321,973	8,329,638	810,806	14,003	3,804,414
Green Bay & Western.	146,280	141,728	135,216		45,072
Hazellhurst & Southeastern.	9,132		2,140		
Hillsboro & Northeastern.					
Illinois Central.	17,169,286	12,282,342	328,778	17,797	6,463,914
Iola & Northern.			11,976		
J. R. D. L. Co., L. R'y.					
Kewaunee, G. B. & W.	14,080	904	45,072		11,268
La Crosse & Southeastern.			65,688		
Lake Superior T. & T.					
Laona & Northern.					
Marathon County R'y Co.					
Marinette, T. & W.	5,400		13,572		
Mineral Point & Northern.			41,066	878	
Mpls., St. P. & S. Ste. M.	2,785,673	2,361,116	401,723	34,974	490,175
Northern Pacific.	13,279,025	10,090,713	764,339	81,888	4,624,678
Northwestern Coal R'y Co.					
Oshkosh Trans. Co.					
R. L. & V. Co., Log. R'y.					
Robbins R'y Co.					
Stanley, Merrill & Phillips.	10,322		24,344	272	23,811
Superior & Southeastern.					
Tomahawk & Eastern.			10,533		
Waupaca Green Bay.					
Whitcomb & Morris.					
Winona Bridge R'y Co.					
Wisconsin Central.	2,348,272	1,762,095	132,329	2,627	837,776
Wisconsin & Michigan.	97,930	134,062			23,300
Wisconsin & Northern.					
Wisconsin, Ruby & S.					
Wisconsin Northwestern.					
Lincoln & Onelda Co.					
Mattoon R'y Co.					
Milw., Bay View & Chl.					
Total.	108,183,549	83,328,672	7,544,798	230,410	44,913,681

485

Service.	Non-revenue service. Loc motive —miles.	Car Mileage—Revenue Service.			
		Freight car—miles.			
Total in revenue ser- vice—miles.		Loaded.	Empty.	Caboose.	Total.
9,459		43,896	41,362		85,258
53,966	3,060	148,902	43,190	10,346	202,478
35,305	15,825	125,073	125,073		250,146
41,008,580	1,518,020	344,953,319	137,061,548	16,938,034	498,972,901
46,483,924	1,946,565	333,170,391	125,116,105	17,137,185	486,473,691
9,299,453	299,832	60,948,745	19,638,967	3,256,070	83,845,902
45,055,965	1,819,330	387,679,481	162,025,877	15,821,177	565,521,535
3,064,395	219,658	9,374,443	6,907,037	559,123	16,890,603
27,652		12,000	12,000		24,000
2,166,498	32,729	9,833,152	4,868,954	890,815	14,613,911
1,814,337	75,263	16,036,996	7,819,378	729,185	24,615,509
21,880,849	1,953,681	242,453,913	82,900,197	9,108,689	334,462,709
468,295	7,065	2,226,364	506,822	144,048	2,907,244
11,272		74,530	73,382	9,681	157,523
31,211,117	576,266	327,570,803	143,075,751	17,369,571	488,016,115
11,976		5,992	3,965		9,937
72,224	2,060	318,765	102,880	14,960	436,615
65,688					
18,972		28,198	18,799	5,400	52,377
41,944		85,183	45,548		130,731
6,073,661	225,167	67,113,084	19,120,149	2,737,587	88,961,120
28,840,886	2,793,774	289,036,756	76,368,547	11,223,216	373,656,519
58,749	2,432	182,032	153,092	9,489	344,613
10,553	520	8,476	6,477		14,953
5,508,090	199,248	47,173,584	20,304,824	2,815,743	70,291,154
255,302		506,606	339,829	80,364	926,799
246,701,101	11,720,615	2,138,145,403	816,984,703	98,878,916	3,053,959,035

TRAFFIC AND MILEAGE

Car Mileage—

Name of company.	Passenger Car-Miles.			Total.
	Passenger.	Sleeping, parlor and observation.	Other passenger train cars.	
Abbotsford & Northeastern.....	9,459	.....	.....	9,459
Alnupsee & Western.....	112,728	.....	22,820	135,548
Ashland, Odanah & M.....	.....	.....	23,940	23,940
Bayfield Transfer.....	.....	.....	.....	.....
Big Falls Ry. Co.....	.....	.....	.....	.....
Chicago, Milw. & St. Paul.....	32,226,472	12,989,655	27,031,714	72,187,841
Chicago & Northwestern.....	44,641,896	16,059,699	51,037,334	91,738,929
Chicago, St. P., Mpls. & O.....	10,276,614	4,351,579	5,860,348	20,488,541
Chicago, Burl. & Quincy.....	41,837,410	21,510,726	32,429,171	95,777,307
Chicago, L. S. & Eastern.....	.....	.....	.....	.....
Chicago, Harv. & G. L.....	44,944	.....	.....	44,944
Chicago & Lake Superior.....	.....	.....	.....	.....
Chippewa Valley & N.....	.....	.....	.....	.....
Drummond & Southwestern.....	.....	.....	.....	.....
Duluth, S. S. & Atlantic.....	1,899,271	1,045,630	922,696	3,867,597
Elgin, Joliet & Eastern.....	38,890	.....	1,047	39,937
Dunbar & Wausaukee.....	.....	.....	.....	.....
Fairchild & Northeastern.....	.....	.....	.....	.....
Great Northern.....	20,547,192	11,540,959	19,847,983	51,931,134
Green Bay & Western.....	534,073	.....	317,890	851,963
Hazellhurst & Southeastern.....	.....	.....	2,288	2,288
Hillsboro & Northeastern.....	.....	.....	.....	.....
Illinois Central.....	33,181,281	11,218,115	19,377,038	63,776,434
Iola & Northern.....	11,976	.....	.....	11,976
J. R. Davis L. Co., L. Ry.....	.....	.....	.....	.....
Kewaunee, Green Bay & W.....	91,505	.....	14,858	106,363
La Crosse & Southeastern.....	.....	.....	.....	.....
Lake Superior T. & T.....	.....	.....	.....	.....
Laona & Northern.....	.....	.....	.....	.....
Marathon County Ry. Co.....	.....	.....	.....	.....
Marinette, Tomahawk & W.....	13,572	.....	.....	13,572
Mineral Point & Northern.....	41,066	.....	.....	41,066
Mpls., St. Paul & S. S. M.....	5,803,348	3,930,102	4,423,578	14,157,028
Northern Pacific.....	23,795,373	16,921,063	22,790,987	63,507,423
Northwestern Coal Ry. Co.....	.....	.....	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....	.....
Roddis L. & V. Co., L. Ry.....	.....	.....	.....	.....
Robbins Ry. Co.....	.....	.....	.....	.....
Stanley, Merrill & Phillips.....	27,322	.....	.....	27,322
Superior & Southeastern.....	.....	.....	.....	.....
Tomahawk & Eastern.....	10,553	.....	.....	10,553
Waupaca-Green Bay.....	.....	.....	.....	.....
Whitcomb & Morris.....	.....	.....	.....	.....
Winona Bridge Ry. Co.....	.....	.....	.....	.....
Wisconsin Central.....	4,572,676	1,891,189	3,383,391	9,837,256
Wisconsin & Michigan.....	278,164	.....	.....	278,164
Wisconsin & Northern.....	.....	.....	.....	.....
Wisconsin, Ruby & S.....	.....	.....	.....	.....
Wisconsin Northwestern.....	.....	.....	.....	.....
Lincoln & Oneida Co.....	.....	.....	.....	.....
Mattoon Ry. Co.....	.....	.....	.....	.....
Milw., Bay View & Chicago.....	.....	.....	.....	.....
Total	219,995,785	101,398,717	167,477,073	488,871,575

STATISTICS, WHOLE LINE, 1909—Continued.

Revenue Service—Continued.

[illegible]

TRAFFIC AND MILEAGE

Name of company.	Car Mileage Revenue Service—Concluded			Non-revenue service car-miles.
	Special car-miles—concluded.		Total in revenue service.	
	Other passenger-train cars.	Total.		
Abbotsford & Northeastern			94,719	
Annapee & Western			837,986	
Ashland, Odanah & M.			274,086	31,650
Bayfield Transfer				
Big Falls Ry. Co.				
Chicago, Milw. & S. Paul.	22,096	423,412	571,584,754	18,316,240
Chicago & Northwestern	310	260,492	577,478,112	13,512,390
Chicago, St. P., Mpls. & O.	26	38,042	104,372,385	3,137,657
Chicago, Burl. & Quincy	1,172	185,411	611,489,258	13,070,575
Chicago, L. S. & Eastern			16,880,608	1,287,990
Chicago, Harvard & G. L.			68,944	
Chicago & Lake Superior				
Chippewa Valley & N.				
Drummond & S. W.				
Duluth, S. S. & Atlantic	3,301	17,886	18,499,404	140,938
Elgin, Joliet & Eastern		3,568	24,661,064	302,808
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern	3,373	191,449	286,580,382	27,508,687
Green Bay & Western			3,819,187	42,390
Hazelhurst & Southeastern			159,811	
Hillsboro & Northeastern				
Illinois Central		320,614	552,113,173	5,209,825
Iola & Northern			21,963	
J. R. Davis L. Co., L. Ry.				
Kewaunee, G. B. & W.			542,988	10,400
La Crosse & Southeastern				
Lake Superior T. & T.				
Laona & Northern				
Marathon County Ry. Co.				
Marinette, Tomah'k & W.			65,999	
Mineral Point & Northern	878	878	172,675	
Mpls. St. P. & S. S. M.	40,390	161,275	108,309,423	2,142,807
Northern Pacific	71,394	477,952	440,643,894	8,873,068
Northwestern Coal Ry. Co.				
Oshkosh Transp. Co.				
R. L. & V. Co., L. Ry.				
Robbins Ry. Co.				
Stanley, Merrill & Phillips	620	620	372,555	10,384
Superior & Southeastern				
Tomahawk & Eastern			25,506	
Waupaca-Green Bay				
Whitcomb & Morris				
Winona Bridge Ry. Co.				
Wisconsin Central	2,030	18,908	80,150,318	2,681,842
Wisconsin & Michigan			1,206,933	
Wisconsin & Northern				
Wisconsin, Ruby & S.				
Wisconsin Northwestern				
Lincoln & Oneida Co.				
Mattoon Ry. Co.				
Milw., Bay View & Chi.				
Total	156,100	2,100,507	3,544,981,107	96,170,785

STATISTICS, WHOLE LINE, 1909—Continued.

Train Mileage—Revenue Service.					Non-revenue service train-miles.
Freight train-miles.	Passenger train-miles.	Mixed train-miles.	Special train-miles.	Total rev- enue train mileage.	
.....	.....	9,459	.....	9,459	.....
10,346	1,072	42,598	.....	53,966	3,080
.....	.....	23,980	.....	23,980	.....
.....
17,041,102	12,390,720	1,413,101	41,532	30,886,455	8,923,070
17,183,777	13,985,621	1,513,050	17,181	35,699,629	1,128,631
3,277,754	3,319,632	614,810	1,861	7,214,057	283,666
15,823,841	15,695,928	1,264,375	9,912	32,794,056	1,414,590
509,123	.....	.....	.....	509,123	72,015
24,000	44,944	.....	.....	68,944	12,000
.....
839,599	374,920	14,566	3,064	1,782,139	29,680
793,346	.....	28,335	150	824,831	30,192
.....
8,733,181	9,167,427	908,617	12,147	17,721,372	1,927,225
144,048	141,728	135,216	.....	420,992	7,055
9,132	.....	2,140	.....	11,272	.....
16,689,056	11,913,907	328,106	17,686	28,948,907	4 3,466
.....	.....	11,976	.....	11,976	.....
14,980	904	45,072	.....	60,956	2,030
.....	.....	65,688	.....	65,688	.....
.....
5,400	.....	13,572	.....	18,972	1,040
.....	.....	41,056	.....	41,944	.....
2,706,999	2,347,967	361,817	19,495	5,436,378	93,103
11,370,280	9,571,432	734,263	37,218	21,713,193	2,428,041
.....
10,276	.....	24,298	862	35,406	2,911
.....
.....	.....	10,553	.....	10,558	520
2,745,617	1,738,239	162,341	2,055	4,648,302	816,459
121,220	134,069	.....	.....	255,303	.....
.....
.....
86,103,067	83,328,663	7,669,029	164,013	189,267,772	17,548,724

TRAFFIC AND MILEAGE

Total averages apply only to roads making complete reports.

Name of company.	Average number of passengers per car-mile.	Average number of passengers per train-mile.	Average number of passenger cars per train-mile.	Average number of tons of freight per loaded car-mile.
Abbotsford & Northeastern.....	10	10	1.00	27.05
Ahnapee & Western.....	11	28	3.11	10.13
Ashland, Odanah & M.....			1.00	
Bayfield Transfer				
Big Falls Ry. Co.....				
Chicago, Milw. & St. Paul.....	15	49	5.23	14.63
Chicago & Northwestern.....	15	50	4.96	14.80
Chicago, St. P., Mpls. & O.....				
Chicago, Burl. & Q.....	17	62	5.65	17.06
Chicago, L. S. & Eastern.....				
Chicago, Harvard & G. L.....	2	2	1.00	
Chicago & Lake Superior.....				
Chippewa Valley & N.....				
Drummond & Southwestern.....				
Duluth, S. S. & Atlantic.....	13	42	4.35	19.45
Elgin, Joliet & Eastern.....	1	1	1.41	28.83
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....	15	54	5.79	19.83
Green Bay & Western.....	11	29	3.06	14.05
Hazelhurst & Southeastern.....			1.00	7.13
Hillshoro & Northeastern.....				
Illinois Central.....	13	48	5.21	18.45
Iola & Northern.....	5	5	1.00	9.85
J. R. Davis L. Co., L. Ry.....				
Kewaunee, Green Bay & W.....	17	34	2.31	14.99
La Crosse & Southeastern.....				
Lake Superior T. & T.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & W.....	7	7	1.00	9.46
Mineral Point & Northern.....	7	7	1.00	17.04
Mpls., St. Paul & S. S. M.....	14	58	5.22	16.30
Northern Pacific.....	19	74	6.16	18.30
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis L. & V. Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	7	8	1.13	23.91
Superior & Southeastern.....				
Tomahawk & Eastern.....	2	2	1.00	33.74
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	13	46	5.06	17.62
Wisconsin & Michigan.....	6	11	2.00	19.33
Wisconsin & Northern.....				
Wisconsin, Ruby & S.....				
Wisconsin Northwestern.....				
Lincoln & Onelda Co.....				
Mattoon Ry. Co.....				
Milw., Bay View & Chicago.....				
Total	16	55	5.38	17.01

STATISTICS, WHOLE LINE, 1900—Concluded.

Average number of tons of freight per train-mile.	Average number of freight cars per train-mile.	Average number of loaded cars per train-mile.	Average number of empty cars per train-mile.	Average mileage operated during the year.
125.54	9.01	4.64	4.37	15.16
28.50	3.88	2.81	.83	34.00
	10.44	5.23	5.22	30.00
273.73	26.11	18.69	7.43	7,511.73
260.13	25.97	17.83	7.23	7,635.49
				1,734.19
387.44	33.09	23.69	9.48	9,023.09
	33.16	18.43	13.74	576.20
				12.50
				18.79
190.03	16.16	9.77	5.41	593.25
561.67	29.85	19.49	10.36	282.73
503.76	35.05	25.41	8.69	6,728.41
113.02	10.63	7.97	2.14	225.00
46.40	12.91	6.49	6.42	23.90
355.10	28.68	19.25	8.41	4,547.41
4.93	.83	.50	.83	4.70
79.56	7.27	5.31	1.71	36.70
				42.61
14.06	2.76	1.43	.99	23.00
35.34	3.25	2.07	1.18	30.60
354.27	20.00	21.87	6.23	2,359.75
434.50	31.12	23.88	6.31	5,671.29
				8.00
120.91	9.97	5.27	4.43	59.57
2.66	1.42	.80	.61	20.77
286.44	24.17	16.23	6.98	975.64
81.12	7.66	4.19	2.80	135.08
				54.12
				29.36
342.55	28.89	20.22	7.73	48,443.04

WISCONSIN FREIGHT
(Companies' Material Excluded) as Reported to the
Products of

Name of company.	Grain.		Total freight tonnage.	
	Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Whole tons.	Per cent.
Abbotsford & Northeastern.....				
Ahnapee & Western.....	7,368	1,032	8,400	12.23
Ashland, Odanah & Marengo.....		152	152	.98
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	1385,118		385,118	5.11
Chicago & Northwestern.....	159,383	236,016	395,399	4.26
Chicago, St. Paul, Minneapolis & O.....	119,909	53,914	173,823	8.50
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....		154	154	.21
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	1,002	10,758	11,760	3.52
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	589	555	1,144	5.31
Great Northern.....				
Green Bay & Western.....	25,125	4,415	29,540	9.00
Hazelhurst & Southeastern.....	10	300	400	.38
Hillsboro & Northeastern.....				
Illinois Central.....	82	2,811	2,893	1.48
Iola & Northern.....	116	212	328	2.61
J. R. Davis Lumber Co., Logging Ry.....				
Keweenaw, Green Bay & Western.....	6,192	20,743	26,935	16.01
La Crosse & Southeastern.....	538	53	611	2.04
Lake Superior Terminal & Transfer.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marquette, Tomahawk & Western.....	21	947	968	2.26
Mineral Point & Northern.....	158	25	183	.13
Minneapolis, St. Paul & Sault Ste. M.....	108,684	1,824	110,508	7.64
Northern Pacific.....	9,235	33,570	45,805	2.56
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	108	79	187	.09
Superior & Southeastern.....				
Tomahawk & Eastern.....		78	78	.38
Waukegan-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	40,726	50,088	90,814	2.01
Wisconsin & Michigan.....	2	3	4	...
Wisconsin & Northern.....	63	237	300	.29
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total.....	864,449	421,064	1,285,513	4.34

¹ Waybilled from Wisconsin.

TRAFFIC MOVEMENT, 1909,
Railroad Commission for the Year Ending June 30, 1909.
Agriculture.

Flour.				Other mill products.			
Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
330	981	1,251	1.83	36	57	93	.14
157,707	92,339	157,707	2.09	132,529	74,851	132,529	1.76
19,809	11,538	112,148	1.50	85,563	10,458	110,414	1.19
22,407		34,035	1.06	41,829		52,287	2.60
	32	32	.04		136	136	.18
5,739	8,384	14,123	4.22	2,100	9,281	11,381	3.53
				19	397	416	2.12
8,320	4,139	7,459	2.27	928	1,401	2,329	.71
	222	222	.20		508	508	.46
107	2,367	2,474	.73	39	1,391	1,430	.73
15	484	499	3.97		186	186	1.48
1,536	1,033	2,569	1.53	219	1,666	1,905	1.18
	782	782	2.62				
	620	620	1.45	15	18	33	.07
	789	789	.55		106	106	.07
207,147	2,588	209,685	18.63	26,737	523	37,960	2.57
5,642	4,500	10,042	.56	4,712	4,789	9,501	.58
	351	351	.16	74	42	116	.05
	186	186	.02				
9,909	190,800	200,129	4.42	9,335	35,463	44,798	1.03
31	1,430	1,461	.59	98	118	214	.08
95	264	359	.35				
406,104	323,819	816,923	2.76	264,231	141,406	405,637	1.37

WISCONSIN FREIGHT
Products of

Name of company.	Hay.			
	Freight or- iginating on road in Wisconsin. Whole tons.	Freight or- iginating out- side of Wis- consin and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
			Whole tons.	Per cent.
Abbotsford & Northeastern.....	.....	.....	.....	.....
Ahnapee & Western.....	5,452	.....	5,452	7.94
Ashland, Odanah & Marengo.....	.....	346	346	.63
Bayfield Transfer .....	.....	.....	.....	.....
Big Falls Ry. Co.....	.....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	146,634	.....	46,634	.63
Chicago & Northwestern.....	52,943	7,315	59,568	.64
Chicago, St. Paul, Mpls. & Omaha....	11,492	36,178	47,670	2.33
Chicago, Burlington & Quincy.....	.....	.....	.....	.....
Chicago, Lake Shore & Eastern.....	.....	.....	.....	.....
Chicago, Harvard & Geneva Lake.....	.....	.....	.....	.....
Chicago & Lake Superior.....	.....	.....	.....	.....
Chippewa Valley & Northern.....	.....	128	128	.17
Drummond & Southwestern.....	.....	.....	.....	.....
Duluth, South Shore & Atlantic.....	672	5,031	5,703	1.71
Elgin, Joliet & Eastern.....	.....	.....	.....	.....
Dunbar & Wausaukee.....	.....	.....	.....	.....
Fairchild & Northeastern.....	1,033	.....	1,033	5.35
Great Northern .....	.....	.....	.....	.....
Green Bay & Western.....	5,939	136	6,075	1.85
Hazelhurst & Southeastern.....	67	1,065	1,102	1.01
Hillsboro & Northeastern.....	.....	.....	.....	.....
Illinois Central	291	117	508	.26
Iola & Northern.....	.....	361	361	2.88
J. R. Davis Lumber Co., Logging Ry.....	.....	.....	.....	.....
Kewaunee, Green Bay & Western.....	9,239	1,440	10,679	0.35
La Crosse & Southeastern.....	.....	.....	.....	.....
Lake Superior Terminal & Transfer.....	.....	.....	.....	.....
Laona & Northern.....	.....	.....	.....	.....
Marathon County Ry. Co.....	.....	.....	.....	.....
Marinette, Tomahawk & Western.....	.....	830	830	1.94
Mineral Point & Northern.....	.....	.....	.....	.....
Minneapolis, St. Paul & Sault Ste. M.....	11,830	233	12,063	.83
Northern Pacific	1,038	4,409	5,447	.30
Northwestern Coal Ry. Co.....	.....	.....	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....	.....
Roddis Lumber & Veneer Co., L. Ry.....	.....	.....	.....	.....
Robbins Ry. Co.....	.....	.....	.....	.....
Stanley, Merrill & Phillips.....	379	.....	379	.17
Superior & Southeastern.....	.....	.....	.....	.....
Tomahawk & Eastern.....	.....	117	117	.58
Waupaca-Green Bay .....	.....	.....	.....	.....
Whitcomb & Morris.....	.....	.....	.....	.....
Winona Bridge Ry. Co.....	.....	.....	.....	.....
Wisconsin Central	29,467	2,391	31,849	.73
Wisconsin & Michigan.....	22	606	628	.22
Wisconsin & Northern.....	75	671	746	.73
Wisconsin, Ruby & Southern.....	.....	.....	.....	.....
Wisconsin Northwestern.....	.....	.....	.....	.....
Lincoln & Oneida Co.....	.....	.....	.....	.....
Mattoon Ry. Co.....	.....	.....	.....	.....
Milwaukee, Bay View & Chicago.....	.....	.....	.....	.....
Total	175,977	61,334	237,311	.80

¹ Waybilled from Wisconsin.

TRAFFIC MOVEMENT, 1909—Continued.

Agriculture—Continued.

Tobacco.				Fruit and Vegetables.			
Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
				12,575	353	12,928	18.82
					36	36	.06
131,056		31,053	.41	134,141		34,141	.45
6,422	1,381	7,753	.08	147,815	58,660	201,465	2.17
38	559	597	.03	15,236	31,325	46,561	2.28
				316	3,753	4,069	1.28
				547		547	2.78
474	45	519	.16	51,406	703	52,109	15.83
	5	5	.04	24	273	297	.27
75	16	91	.06	347	2,422	2,769	1.43
				6,438	19	6,450	51.37
10	89	99	.06	10,061	4,343	15,024	8.93
537		557	1.33	3,359	49	3,401	11.39
				16		16	.04
				16	121	137	.10
	355	355	.03	19,912	2,087	18,560	.94
				2,121	7,318	9,434	.53
				16		16	.08
442	783	1,225	.03	72,140	15,347	87,483	2.01
				381	700	1,081	.38
				45	27	72	.07
39,074	3,183	42,257	.14	368,538	123,107	491,645	1.66

WISCONSIN FREIGHT TRAFFIC
Products of Agriculture—Concluded.

Name of company.	Other products of agriculture.			
	Freight originating on road in Wisconsin. Whole tons.	Freight orig- inating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
			Whole tons.	Per cent.
Abbotsford & Northeastern.....				
Ahnapee & Western.....	1,927	88	1,965	2.86
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	103,214		103,214	1.37
Chicago & Northwestern.....	60,627	11,968	72,560	.78
Chicago, St. Paul, Mpls. & Omaha....	185	2,645	2,830	.14
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....				
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....				
Green Bay & Western.....	1,868	712	2,560	.78
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central.....				
Iola & Northern.....				
J. R. Davis Lumber Co., L. Ry.....				
Kewaunee, Green Bay & Western.....	1,156	4,581	5,737	3.41
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer.....				
Laona & Northern.....				
Marathon County R'y Co.....				
Marquette, Tomahawk & Western.....				
Mineral Point & Northern.....	211	15	226	.16
Mpolsk., St. Paul & Sault Ste. Marie	270	4,191	4,461	.51
Northern Pacific.....	4,663	2,809	7,523	.43
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddia L. & V. Co., Logging R'y.....				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....				
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....	4,336	4,283	8,619	.19
Wisconsin & Michigan.....				
Wisconsin & Western.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Milwaukee, Bay View & Chicago.....				
Total.....	178,417	31,297	209,714	.71

¹ Waybilled from Wisconsin.

WISCONSIN FREIGHT TRAFFIC
Products of

Name of company.	Live stock.			
	Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight. tonnage.	
			Whole tons.	Per cent.
Abbotsford & Northeastern.....				
Ahnapee & Western.....	1,488	67	1,555	2.26
Ashland, Odanah & Marengo.....	23		23	.04
Bayfield Transfer.....				
Big Falls R'y Co.....				
Chicago, Milwaukee & St. Paul.....	1173,973		173,973	2.30
Chicago & Northwestern.....	114,393	26,901	141,193	1.52
Chl., St. Paul, Minneapolis & Omaha	6,322	20,855	27,177	1.26
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	355	327	683	.30
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	580	105	685	3.49
Great Northern.....				
Green Bay & Western.....	11,297	73	11,370	3.47
Hazelhurst & Southeastern.....	66	2	68	.06
Hillsboro & Northeastern.....				
Illinois Central.....	17,535	479	18,015	9.22
Iola & Northern.....	722	44	766	6.10
J. R. Davis Lumber Co., Logging R'y				
Kewaunee, Green Bay & Western....	1,985	468	2,453	1.46
La Crosse & Southeastern.....	1,863	23	1,886	6.33
Lake Superior Terminal & Transfer.				
Laona & Northern.....				
Marathon County R'y Co.....				
Marinette, Tomahawk & Western.....				
Mineral Point & Northern.....	3,284	140	3,424	2.41
Mpolis., St. Paul & Sault Ste. Marie	7,252	313	7,575	.59
Northern Pacific.....	789	1,168	1,967	.11
Northwestern Coal R'y Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. R'y				
Robbins R'y Co.....				
Stanley, Merrill & Phillips.....	80	22	102	.04
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central.....	21,301	6,227	30,528	.70
Wisconsin & Michigan.....		10	10	.03
Wisconsin & Northern.....		15	15	.02
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon R'y Co.....				
Milwaukee, Bay View & Chicago.....				
Total	366,318	57,139	423,457	1.43

¹ Waybilled from Wisconsin.

MOVEMENT, 1900—Continued.
Animals—Continued.

Dressed meats.				Other packing house products.			
Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
				19		19	.03
	121	121	.22				
122,006		22,003	.29	121,197		21,197	.28
66,764	2,578	69,342	.74	3,848	2,437	6,285	.07
3,841	222	4,063	.19	1,848	8,945	10,793	.50
2,387	4,063	6,470	1.94		728	728	.20
	18	18	.01	195	65	260	.08
1	227	228	.20		14	14	.01
				151	931	1,112	.66
	20	20	.01	1	2	3	.01
14,470	464	14,934	1.03	711	226	937	.07
146	459	605	.03	113	223	336	.09
583	3,245	3,828	.09	698	4,205	4,904	.11
110,198	11,437	121,635	.41	28,781	17,807	46,648	.18

WISCONSIN FREIGHT TRAFFIC
Products of

Name of company.	Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
			Whole tons.	Per cent.
Abbotsford & Northeastern.....				
Ahnapee & Western.....	389		389	.57
Ashland, Odanah & Marengo.....				
Bayfield Transfer				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	13,183		3,183	.04
Chicago & Northwestern.....	1,677	3,299	4,976	.05
Chicago, St. Paul Minneapolis & O...	77	1,201	1,278	.06
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	90	170	260	.07
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern				
Green Bay & Western.....	91	116	207	.06
Hazlehurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central	10		10	.01
Iola & Northern.....				
J. R. Davis Lumber Co., Logging Ry				
Kewaunee, Green Bay & Western.....	569	173	741	.44
La Crosse & Southeastern.....	20		20	.06
Lake Superior Terminal & Transfer.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....				
Mineral Point & Northern.....				
Minneapolis, St. Paul & S. Ste. Marie	133	2,519	2,652	.16
Northern Pacific	18	363	381	.09
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddie Lumber & Veneer Co., L. Ry.				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....				
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central	105	1,890	1,995	.04
Wisconsin & Michigan.....				
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total	6,369	9,730	16,099	.06

¹ Waybilled from Wisconsin.

MOVEMENT, 1900—Continued
Animals—Continued.

Wool.				Hides and leather.			
Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
				35		35	.05
13,771		3,771	.05	129,605		29,695	.39
604	977	1,581	.02	20,041	18,066	38,137	.41
105	115	220	.01	341	1,065	1,423	.07
271	813	1,084	.31		17	17	
				373		373	.11
	10	10	.01		290	290	.13
				18	53	71	.04
				13	284	297	.09
				15	3	17	.01
333	18	351	.02	1,121	4,805	5,926	.41
	1,412	1,412	.06		231	231	.01
					200	200	.02
					326	326	1.61
663	4,070	4,730	.11	4,129	8,956	13,085	.28
					17	17	.05
5,744	7,415	13,159	.04	55,781	34,332	90,113	1.0

WISCONSIN FREIGHT TRAFFIC

Products of

Name of company.	Anthracite coal.			
	Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.	
Abbotsford & Northeastern.....				
Ahnapee & Western		990	990	1.44
Ashland, Odanah & Marengo.....				
Bayfield Transfer				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	1339,518		339,518	4.50
Chicago & Northwestern.....	422,798	13,112	435,910	4.69
Chicago, St. Paul, Mpls. & Omaha....	28,917	18,801	47,718	2.33
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....		10,949	10,949	3.28
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....		313	313	1.50
Great Northern				
Green Bay & Western.....	10,654	1,265	11,919	3.63
Hazelhurst & Southeastern.....		180	180	.16
Hillsboro & Northeastern.....				
Illinois Central		4,629	4,629	2.37
Iola & Northern.....		145	145	1.15
J. R. Davis Lumber Co., L. Ry.....				
Kewaunee, Green Bay & Western.....	1,498	954	2,452	1.43
La Crosse & Southeastern.....		845	845	2.83
Lake Superior Terminal & Transfer....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....		30	30	.07
Mineral Point & Northern.....		32,862	32,862	23.11
Minneapolis, St. Paul & S. Ste. Marie		3,901	3,901	.27
Northern Pacific	324,952	9,936	334,888	18.72
Northwestern Coal Ry. Co.....	48,564		48,564	17.85
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry.				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....		43	43	.02
Superior & Southeastern.....				
Tomahawk & Eastern.....		82	82	.41
Waupaca-Green Bay				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central		80,639	80,639	2.05
Wisconsin & Michigan.....	156	296	442	.16
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total	1,177,057	188,962	1,366,019	4.61

¹ Waybilled from Wisconsin.

MOVEMENT, 1900—Continued.
Mines.

Bituminous coal.				Coke.			
Freight or- iginating on road in Wisconsin. Whole tons.	Freight or- iginating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.		Freight or- iginating on road in Wisconsin. Whole tons.	Freight or- iginating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
.....	6,915	6,915	10.07	.....	24	24	.03
.....
.....
1763,408	.....	763,498	10.13	283,904	.....	283,904	3.76
694,844	187,103	881,947	9.49	111,651	5,873	117,524	1.26
81,304	43,397	124,701	6.00	1,703	503	2,206	.11
.....	1,715	1,715	.37	.....	17,434	17,434	3.30
.....
.....	130	130	.17	.....	.....	.....	.....
.....	7,561	7,561	2.26	.....	24	24	.....
.....	2,678	2,678	5.37	.....	9,248	9,248	18.53
.....	1,407	1,407	7.15	.....	.....	.....	.....
57,051	15,505	72,556	22.11	.....	270	270	.06
.....	3,618	3,618	3.31	.....	.....	.....	.....
.....	80,050	80,050	40.99	.....	876	876	.45
30	318	348	2.77	.....	.....	.....	.....
.....
32,673	473	33,146	10.70	24	.....	24	.01
.....	5,180	5,180	17.50	.....	23	23	.07
.....
.....	2,327	2,327	5.43	.....	.....	.....	.....
.....	16,033	16,033	11.29	.....	.....	.....	.....
.....	92,857	92,857	6.42	.....	1,750	1,750	.12
647,258	104,316	751,574	12.01	19,341	22,561	41,892	2.31
223,394	.....	223,394	32.15	.....	.....	.....	.....
.....
.....	2,750	2,750	1.23	.....	.....	.....	.....
.....
.....	1,771	1,771	8.75	.....	.....	.....	.....
.....
.....	430,445	430,445	10.08	8,779	4,455	13,234	.30
1,944	17,829	19,773	7.11	.....	1,373	1,373	.10
.....	127	127	.12	.....	.....	.....	.....
.....
.....
.....
2,501,906	1,063,553	3,535,549	11.93	425,402	64,396	489,798	1.65

WISCONSIN FREIGHT TRAFFIC

Name of company.	Products of			
	Ores.			Total freight tonnage.
	Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Whole tons.	Per cent.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	243,478		243,478	3.21
Chicago & Northwestern.....	426,871	2,056	428,927	4.69
Chicago, St. Paul, Mpls. & Omaha....	9,644	165	9,809	.48
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....				
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....				
Green Bay & Western.....				
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central.....	724	45	769	.29
Iola & Northern.....				
J. R. Davis Lumber Co., L. Ry.....				
Kewaunee, Green Bay & Western.....				
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....				
Mineral Point & Northern.....	26,028	43,495	69,523	48.88
Minneapolis, St. Paul & S. Ste. Marie		6,383	6,383	.44
Northern Pacific.....		35,484	35,484	1.98
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....				
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay.....				
Whitecomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	747,434	6,701	754,135	17.31
Wisconsin & Michigan.....				
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total.....	1,453,179	94,279	1,547,458	5.32

¹ Waybilled from Wisconsin.

MOVEMENT, 1909—Continued.

mines—concluded.				Products of forest.			
Stone, sand, and other like commodities.				Lumber, lath and shingles.			
Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
40	207	247	.29	912	3,599	4,511	6.57
				53,644		53,644	97.63
637,289		637,289	8.45	1485,373		485,373	6.44
724,430	63,513	787,943	8.48	526,290	259,116	785,378	8.45
14,949	12,069	27,818	1.43	64,508	162,873	227,381	11.12
	486	486	.11		161	161	.04
				18,180		18,180	24.53
22,704	2,996	25,700	7.65	45,182	44,844	90,096	27.10
	25	25	.05		98	98	.90
440	65	505	2.57	1,892	138	1,500	7.51
5,111	319	5,730	1.75	12,120	7,539	19,709	6.10
				58,083	185	58,218	53.37
	4,579	4,579	2.34	2,018	12,294	14,312	7.53
	30	30	.24	283	97	285	3.06
8,205	83	8,288	4.93	5,725	6,029	12,854	7.35
				32	2,090	2,731	9.15
				16,226	10,284	26,510	61.90
1,073	434	1,507	1.06		2,490	2,490	1.75
3,293	14,610	17,903	1.24	433,216	91,819	555,035	38.35
26,532	10,604	47,136	2.63	24,702	54,502	79,204	4.43
				30,569		30,569	100.00
201		201	.09	39,633	480	40,118	17.92
	65	65	.32	13,578	3,414	16,992	83.14
101,840	10,213	112,053	3.17	240,858	214,036	454,894	10.14
	5,093	5,093	1.80	24,374	5,512	30,096	10.83
	24	24		14,711	3,459	18,170	17.76
1,556,307	126,315	1,682,622	5.68	2,141,709	886,318	3,028,027	10.22

WISCONSIN FREIGHT TRAFFIC
Products of Forest—Concluded.

Name of company.	Other products of forest.			
	Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight ton age.	
			Whole tons.	Per cent.
Abbotsford & Northeastern.....	67,343	3,867	71,210	90.70
Ahnapee & Western.....	3,459	552	4,011	5.84
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	1971,965		971,965	12.83
Chicago & Northwestern.....	1,616,054	280,853	1,896,907	20.42
Chicago, St. Paul, Mpls. & Omaha....	788,451	31,646	820,097	40.12
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....	54,240	760	55,000	74.28
Drummond & Southwestern.....	60,668		60,668	98.88
Duluth, South Shore & Atlantic.....	32,606	12,415	45,081	13.50
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	8,780	171	8,957	45.52
Great Northern.....				
Green Bay & Western.....	8,923	7,640	16,563	5.05
Hazelhurst & Southeastern.....	42,329		42,329	38.10
Hillsboro & Northeastern.....				
Illinois Central.....				
Iola & Northern.....		15	15	.12
J. R. Davis Lumber Co., L. Ry.....				
Kewaunee, Green Bay & Western.....	1,719	1,126	2,845	1.63
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....				
Mineral Point & Northern.....	378	651	1,029	1.72
Minneapolis, St. Paul & S. Ste. Marie	9,511	6,358	15,869	1.09
Northern Pacific.....	40,833	79,411	120,274	6.72
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry.				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	155,687	17,718	173,405	77.45
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	909,077	178,804	787,881	18.08
Wisconsin & Michigan.....	109,644	28,125	197,769	71.18
Wisconsin & Northern.....	52,258	22,724	74,977	73.28
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total.....	4,694,016	672,836	5,366,852	18.11

¹ Waybilled from Wisconsin.

² Includes salt.

MOVEMENT, 1909—Continued.

Manufactures.

Petroleum and other oils.				Sugar.			
Freight originating on road in Wisconsin Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
20	647	667	.97	15	290	305	.44
19,616		9,616	.13				
2,898	22,068	24,966	.27	8,510	18,243	26,753	.19
6,015	3,679	9,694	.50	3,715	598	4,303	.21
	59	59	.01				
	41	44			2,014	2,014	.64
	52	52	.27		38	38	.19
100	2,252	2,412	.74	21,373	21,676	3,049	.13
3	74	77	.07		53	53	.04
	767	767	.39		1,257	1,257	.61
	15	15	.12		158	158	1.26
534	435	969	.59	21,596	261	1,657	.96
	12	12	.04				
	31	31	.07				
	140	140	.10				
	5,834	5,834	.40		2,649	2,649	.18
12,202	4,158	16,360	.92		4,867	4,837	.27
	40	40	.02				
	26	26	.13				
2,929	42,126	45,055	1.03	3,015	16,811	19,826	.45
51	2,156	2,207	.79	43	5	48	.02
	13	13	.01				
34,458	84,628	119,086	.40	18,267	48,710	66,977	.23

WISCONSIN FREIGHT TRAFFIC

Manufactures—

Name of company.	Freight originating on road in Wisconsin Whole tons.	Iron, pig and bloom.		Total freight tonnage.
		Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Whole tons.	Per cent.
Abbotsford & Northeastern.....	.....	.....	.....	.....
Ahnapee & Western.....	.....	.....	.....	.....
Ashland, Odanah & Marengo.....	.....	.....	.....	.....
Bayfield Transfer.....	.....	.....	.....	.....
Big Falls Ry. Co.....	.....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	¹ 2310,047	.....	310,047	4.11
Chicago & Northwestern.....	20,835	25,045	45,880	.9
Chicago, St. Paul, Mpls. & Omaha.....	811	1,527	2,338	.12
Chicago, Burlington & Quincy.....	.....	.....	.....	.....
Chicago, Lake Shore & Eastern.....	22,731	74	22,805	4.93
Chicago, Harvard & Geneva Lake.....	.....	.....	.....	.....
Chicago & Lake Superior.....	.....	.....	.....	.....
Chippewa Valley & Northern.....	.....	.....	.....	.....
Drummond & Southwestern.....	.....	.....	.....	.....
Duluth, South Shore & Atlantic.....	871	3,986	4,857	1.45
Elgin, Joliet & Eastern.....	9,984	.....	9,984	17.91
Dunbar & Wausaukee.....	.....	.....	.....	.....
Fairchild & Northeastern.....	.....	.....	.....	.....
Great Northern.....	.....	.....	.....	.....
Green Bay & Western.....	.....	.....	.....	.....
Hazelhurst & Southeastern.....	.....	.....	.....	.....
Hillsboro & Northeastern.....	.....	.....	.....	.....
Illinois Central.....	.....	.....	.....	.....
Iola & Northern.....	.....	.....	.....	.....
J. R. Davis Lumber Co., L. Ry.....	.....	.....	.....	.....
Keweenaw, Green Bay & Western.....	.....	.....	.....	.....
La Crosse & Southeastern.....	.....	.....	.....	.....
Lake Superior Terminal & Transfer.....	.....	.....	.....	.....
Laona & Northern.....	.....	.....	.....	.....
Marathon County Ry. Co.....	.....	.....	.....	.....
Marinette, Tomahawk & Western.....	83	102	185	.43
Mineral Point & Northern.....	.....	.....	.....	.....
Minneapolis, St. Paul & S. Ste. Marie.....	3,415	2,683	6,098	.49
Northern Pacific.....	1,577	6,198	7,775	.41
Northwestern Coal Ry. Co.....	.....	.....	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....	.....
Roddis Lumber & Veneer Co., L. Ry.....	.....	.....	.....	.....
Robbins Ry. Co.....	.....	.....	.....	.....
Stanley, Merrill & Phillips.....	.....	.....	.....	.....
Superior & Southeastern.....	.....	.....	.....	.....
Tomahawk & Eastern.....	46	.....	46	.23
Waupaca-Green Bay.....	.....	.....	.....	.....
Whitecomb & Morris.....	.....	.....	.....	.....
Winona Bridge Ry. Co.....	.....	.....	.....	.....
Wisconsin Central.....	8,007	6,522	14,529	.33
Wisconsin & Michigan.....	405	1,880	2,285	.32
Wisconsin & Northern.....	.....	.....	.....	.....
Wisconsin, Ruby & Southern.....	.....	.....	.....	.....
Wisconsin Northwestern.....	.....	.....	.....	.....
Lincoln & Oneida Co.....	.....	.....	.....	.....
Mattoon Ry. Co.....	.....	.....	.....	.....
Milwaukee, Bay View & Chicago.....	.....	.....	.....	.....
Total.....	377,762	48,017	425,779	1.44

¹ Waybilled from Wisconsin.² Includes other iron and steel.

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Iron and steel rails.				Other castings and machinery.			
Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
				118	535	653	.95
				170,302		79,302	1.05
5,843	7,580	13,422	.15	77,683	28,378	101,061	1.13
1,155	6,415	7,570	.37	2,954	7,261	10,215	.50
685		685	.14	15,334	703	16,037	3.42
323	5,476	6,601	1.79	2,141	3,323	5,064	1.63
				2,791	88	2,879	5.77
880		880	.27	1,480	629	2,109	.61
				113	115	227	.20
	56	56	.03	190	785	955	.49
					10	10	.08
493		493	.29	973	440	1,413	.84
					49	49	.13
				12	355	367	.86
					519	519	.36
	12,851	12,851	.89	1,042	4,025	5,067	.83
	7,037	7,037	.30	4,461	11,707	16,168	.10
				330	186	516	.23
				15	15	30	.15
1,902	10,520	21,512	.49	5,568	17,007	22,565	.52
107	1,977	2,084	.75	67	222	289	.70
				478	950	1,428	1.40
11,637	60,923	72,560	.25	195,071	75,470	270,541	.91

WISCONSIN FREIGHT TRAFFIC
Manufactures—

Name of company.	Bar and sheet metal.			
	Freight originating on road in Wisconsin. Whole tons	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
			Whole tons.	Per cent.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	125,138		25,138	.33
Chicago & Northwestern.....	89,223	61,648	150,871	1.62
Chicago, St. Paul, Mpls. & Omaha....	574	2,559	3,133	.15
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....	177,759	1,488	179,247	38.98
Chicago, Harvard & Geneva Lake....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....				
Elgin, Joliet & Eastern.....		6	6	
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....				
Green Bay & Western.....	1,124	160	1,284	.39
Hazelhurst & Southeastern.....	1	328	329	.50
Hillsboro & Northeastern.....				
Illinois Central.....	151	835	986	.50
Iola & Northern.....	15	15	30	.24
J. R. Davis Lumber Co., L. Ry.....				
Kewaunee, Green Bay & Western.....	431	418	849	.50
La Crosse & Southeastern.....				
Lake Superior Terminal & Transfer....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....				
Mineral Point & Northern.....		34	34	.02
Minneapolis, St. Paul & S. Ste. Marie	970	9,200	10,170	.70
Northern Pacific.....	4,210	7,738	11,948	.67
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddia Lumber & Veneer Co., L. Ry....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....				
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	116	16,988	17,054	.79
Wisconsin & Michigan.....		2,150	2,150	.77
Wisconsin & Northern.....				
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total.....	299,712	103,517	408,229	1.96

¹ Waybilled from Wisconsin.

MOVEMENT, 1900—Continued.
Continued.

Cement, brick, lime and plaster.				Agricultural implements.			
Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
476	2,823	3,299	4.80	52	221	273	.40
185,374	124,108	269,217	2.46	123,914	6,213	26,914	.26
145,019	7,944	31,956	2.90	35,402	3,389	41,615	.45
27,012			1.71	2,704		6,073	.30
	600	600	.13				
30,735	9,783	40,523	12.15				
112	721	833	4.23	32	20	52	.27
2,637	6,420	9,057	2.76	223	731	954	.29
42	36	78	.07				
208	7,773	7,981	4.09	88	386	469	.94
	1,056	1,056	8.41		79	79	.63
5,998	809	6,807	4.05	468	84	552	.33
	2,076	2,076	6.06		135	135	.45
	470	470	1.10				
	1,728	1,728	1.22		69	69	.05
4,496	16,136	20,602	1.42		1,373	1,373	.10
10,573	54,074	64,647	3.61	160	660	820	.05
2,327	95	2,422	1.07		10	10	.01
46,518	51,076	97,594	2.22	1,912	13,159	15,071	.35
300	2,039	2,348	.84	20	101	121	.04
130	2,644	2,774	2.71				
461,986	292,508	754,443	2.55	67,970	26,809	94,579	.23

WISCONSIN FREIGHT TRAFFIC
Manufactures—

Name of company.	Wagons, carriages, tools, etc.			
	Freight originating on road in Wisconsin. Whole tons.	Freight origi- nating out- side of Wis- consin—and freight re- ceived from connecting carriers Whole tons.	Total freight tonnage.	
			Whole tons.	Per cent.
Abbotsford & Northeastern.....				
Ahnapee & Western.....	7	113	120	.17
Ashland, Odanah & Marengo.....				
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....	34,527		34,527	.41
Chicago & Northwestern.....	34,134	12,953	47,087	.70
Chicago, St. Paul, Minneapolis & O.....	916	3,223	4,139	.21
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....				
Drummond & Southwestern.....				
Duluth, South Shore & Atlantic.....	160	443	603	.30
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....				
Great Northern.....				
Green Bay & Western.....	30	106	136	.04
Hazelhurst & Southeastern.....				
Hillsboro & Northeastern.....				
Illinois Central.....	73	305	378	.19
Iola & Northern.....		20	20	.16
J. R. Davis Lumber Co., L. Ry.....				
Kewaunee, Green Bay & Western.....	152	50	182	.11
La Crosse & Southeastern.....		23	23	.07
Lake Superior Terminal & Transfer.....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marinette, Tomahawk & Western.....				
Mineral Point & Northern.....		45	45	.06
Minneapolis, St. Paul & S. Ste. Marie.....	51	460	511	.04
Northern Pacific.....	147	152	299	.02
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry.....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	43		43	.01
Superior & Southeastern.....				
Tomahawk & Eastern.....				
Wauwage-Green Bay.....				
Whitecomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	2,368	4,318	6,586	.15
Wisconsin & Michigan.....		43	43	.02
Wisconsin & Northern.....		21	21	.02
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total.....	72,508	22,300	94,808	.33

¹ Waybilled from Wisconsin.

MOVEMENT, 1900—Continued.
Concluded.

Wines, liquors and beers.				Household goods and furniture.			
Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.	
		Whole tons.	Per cent.			Whole tons.	Per cent.
170	1,033	1,203	1.76	233	80	313	.36
1,537,516		537,516	7.13	126,874		23,874	.35
217,346	1,925	219,271	2.36	73,188	4,437	77,625	.84
7,206	3,635	10,841	.53	6,071	10,006	16,167	.79
	876	876	.25	246	254	500	.14
				215	159	374	1.49
2,325		2,325	.71	2,331	367	2,698	.82
	57	57	.05	100	69	169	.15
86	281	367	.19	181	313	494	.25
				33	40	73	.58
1,781	18	1,799	1.07	393	125	518	.31
				400	56	456	1.52
	391	391	.01	43	10	53	.12
283	73	256	.26	169	62	231	.16
1,927	2,626	4,553	.32	2,845	1,678	4,523	.31
38	10,136	10,174	.57	1,412	1,161	2,573	.14
				10	10	20	.10
25,532	5,410	30,951	.71	8,384	4,501	12,885	.40
	517	517	.18	189	192	381	.14
	9	9	.01	137	145	282	.27
794,210	27,001	821,211	2.77	123,454	23,755	147,209	.50

WISCONSIN FREIGHT TRAFFIC
Miscellaneous Commodities.

Name of company.	Merchandise.			
	Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin and freight received from connecting carriers. Whole tons.	Total freight tonnage.	
			Whole tons.	Per cent.
Abbotsford & Northeastern.....				
Abnapee & Western.....	4,700	5,089	9,828	14.31
Ashland, Odanah & Marengo.....		627	627	1.14
Bayfield Transfer.....				
Big Falls Ry. Co.....				
Chicago, Milwaukee & St. Paul.....				
Chicago & Northwestern.....	441,490	90,555	532,055	5.73
Chicago, St. Paul, Mpls. & Omaha....	96,270	58,086	156,303	7.64
Chicago, Burlington & Quincy.....				
Chicago, Lake Shore & Eastern.....				
Chicago, Harvard & Geneva Lake.....				
Chicago & Lake Superior.....				
Chippewa Valley & Northern.....	263	25	288	.39
Drummond & Southwestern.....	670		670	1.17
Duluth, South Shore & Atlantic.....	4,472	13,508	18,070	5.41
Elgin, Joliet & Eastern.....				
Dunbar & Wausaukee.....				
Fairchild & Northeastern.....	1,005	577	1,583	8.05
Great Northern.....				
Green Bay & Western.....	22,356	8,979	31,335	9.75
Hazelhurst & Southeastern.....	50	838	888	.80
Hillsboro & Northeastern.....				
Illinois Central.....	4,335	16,230	20,565	10.54
Iola & Northern.....	437	1,027	1,464	11.66
J. R. Davis Lumber Co., L. Ry.....				
Kewaunee, Green Bay & Western.....	12,277	3,967	16,244	9.66
La Crosse & Southeastern.....	7,102	2,367	9,469	31.70
Lake Superior Terminal & Transfer....				
Laona & Northern.....				
Marathon County Ry. Co.....				
Marquette, Tomahawk & Western.....	237	790	1,026	2.49
Mineral Point & Northern.....	623	1,454	2,067	1.47
Minneapolis, St. Paul & S. Ste. Marie	56,163	34,042	90,205	6.23
Northern Pacific.....	9,789	51,175	70,964	8.97
Northwestern Coal Ry. Co.....				
Oshkosh Transportation Co.....				
Roddis Lumber & Veneer Co., L. Ry.				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.....	1,535	1,050	2,615	1.17
Superior & Southeastern.....				
Tomahawk & Eastern.....	70	280	350	1.77
Waupaca-Green Bay.....				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central.....	111,531	108,216	214,747	4.73
Wisconsin & Michigan.....	2,708	1,026	4,684	1.67
Wisconsin & Northern.....	293	2,286	2,582	2.59
Wisconsin, Ruby & Southern.....				
Wisconsin Northwestern.....				
Lincoln & Oneida Co.....				
Mattoon Ry. Co.....				
Milwaukee, Bay View & Chicago.....				
Total.....	700,578	398,093	1,188,671	4.01

¹ Waybilled from Wisconsin.

MOVEMENT, 1900—Concluded.

All other commodities.				Total tonnage.				
Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.		Freight originating on road in Wisconsin. Whole tons.	Freight originating outside of Wisconsin—and freight received from connecting carriers. Whole tons.	Total freight tonnage.		Ratio to total freight tonnage. Per cent.
		Whole tons.	Per cent.			Whole tons.	Per cent.	
6,905	398	7,303	9.30	74,248	4,265	78,513	100	.26
1,030	2,204	3,234	4.71	40,940	27,745	68,685	100	.23
				53,637	1,282	54,919	100	.19
11,418,204		1,418,204	18.80	17,540,234		7,540,234	100	25.45
1,061,123	122,719	1,183,842	12.74	7,424,798	1,967,260	9,392,058	100	1.36
47,797	67,084	115,781	5.66	1,418,236	625,843	2,044,109	100	6.90
20,285	200,430	220,714	47.97	236,744	223,159	459,903	100	1.55
				72,683	1,365	74,048	100	.25
				61,338		61,338	100	.21
12,765	5,862	18,627	5.58	165,397	168,000	333,397	100	1.13
25,042	86	26,018	52.17	37,667	12,229	49,896	100	.17
40	197	237	1.20	14,760	4,915	19,675	100	.07
22,417	9,183	32,400	9.87	252,490	75,710	328,200	100	1.11
	5	5	.05	100,839	8,238	109,076	100	.37
18,231	9,103	27,334	14.02	44,887	150,426	195,313	100	.66
27	112	139	1.11	8,121	4,436	12,557	100	.04
5,634	1,036	10,270	6.11	112,360	55,857	168,217	100	.77
487	1,085	1,572	5.26	14,378	15,459	29,837	100	.10
4,955	3,685	8,640	20.17	21,651	21,183	42,834	100	.14
7,030	1,611	8,641	6.07	39,270	102,050	141,320	100	.48
32,010	74,776	106,786	7.38	1,040,548	406,831	1,447,379	100	4.88
16,549	55,744	72,293	4.05	1,193,133	565,847	1,758,980	100	6.04
				271,958		271,958	100	.02
				30,569		30,569	100	.10
280	140	400	.18	200,602	23,203	223,805	100	.76
42	96	128	.63	13,783	6,456	20,239	100	.07
355,701	292,835	648,536	14.76	2,402,050	1,865,450	4,267,500	100	14.71
663	2,117	2,780	1.00	201,412	76,426	277,838	100	.94
150	261	411	.40	68,483	33,877	102,360	100	.34
3,058,250	856,071	3,914,321	13.22	23,247,327	6,378,424	29,625,751	100.00	

EQUIPMENT.
Of Roads Operating in Wisconsin as Reported to the

Name of company.	Locomotives.				
	Passenger.	Freight.	Switching.	Leased.	Total.
Abbotsford & Northeastern.....		1			1
Ahnapee & Western.....	12				2
Ashland, Odanah & Marengo.....		3	1		4
Bayfield Transfer.....	2				2
Big Falls Ry. Co.....					
Chicago, Milwaukee & St. Paul.....	217	732	900		1,149
Chicago & Northwestern.....	335	850	269		1,454
Chicago, St. Paul, Mpls. & Omaha.....	63	232	48		343
Chicago, Burlington & Quincy.....	416	919	388		1,673
Chicago, Lake Shore & Eastern.....		40	81	18	139
Chicago, Harvard & Geneva Lake.....		58			2
Chicago & Lake Superior.....	1				1
Chippewa Valley & Northern.....		2			2
Drummond & Southwestern.....		3			3
Duluth, South Shore & Atlantic.....	30	41	11		82
Elgin, Joliet & Eastern.....		45	26	121	192
Elmbar & Wausaukee.....		1			1
Fairchild & Northeastern.....	3				3
Great Northern.....	219	733	121		1,073
Green Bay & Western.....	9	12	3		24
Hazelhurst & Southeastern.....	1		2		3
Hillshore & Northeastern.....	1				1
Illinois Central.....	250	850	180		1,280
Iola & Northern.....	11				1
J. R. Davis Lumber Co., L. Ry.....		3			3
Kewaunee, Green Bay & Western.....	2	1			3
La Crosse & Southeastern.....	3				3
Lake Superior Terminal & Transfer.....			9		9
Laona & Northern.....		2			2
Marathon County Ry. Co.....		2			2
Marquette, Tomahawk & Western.....	2	2			4
Mineral Point & Northern.....		3			3
Minneapolis, St. Paul & S. Ste. M.....	67	171	22		260
Northern Pacific.....	254	850	210		1,314
Northwestern Coal Ry. Co.....			2		2
Oshkosh Transportation Co.....					
Roddis Lbr. & Veneer Co., L. Ry.....		1			1
Robbins Ry. Co.....					
Stanley, Merrill & Phillips.....		8			8
Superior & Southeastern.....					
Tomahawk & Eastern.....					
Waupesa Green Bay.....	1				1
Whitcomb & Morr.....		1			1
Wisconsin Bridge Ry. Co.....					
Wisconsin Central.....	47	112	35		194
Wisconsin & Michigan.....	3	6			9
Wisconsin & Northern.....		2		1	3
Wisconsin, Ruby & Southern.....		1			1
Wisconsin Northwestern.....		2			2
Winona & Onondaga Co. Ry. Co.....					
Wintoon Ry. Co.....		2	1		3
Waukegan, Bay View & Chicago.....			6		6
Total.....	1,727	5,853	1,555	140	9,275

¹ Passenger and freight.

² Includes second class.

³ Electric.

WHOLE LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Cars in passenger service.							
First class passenger cars.	Second class and emigrant passenger cars.	Combination passenger cars.	Dining cars.	Parlor cars.	Sleeping cars.	Baggage, express, and postal cars.	Other cars in passenger service.
2		1					1
		1				1	4
1		1					2
357	167	6	30	24	100	437	1,111
782	24	160	21	48		301	1,332
85		38	57	32		58	278
2630		235	38	7		227	1,159
2	1						3
		1					1
41							1
18	11	6	5		7	17	64
1		2					3
		1					1
		2					2
323		39	27	21	101	243	709
8	7	4				8	27
		1					1
		1					1
375	150	44	20	5	5	220	800
		1					1
3		1				2	6
3		3		1			6
		1					1
1		2					3
1		1					2
46	47	12	14	6	27	53	208
251	231	67	47	9	103	243	995
	1	1					2
45	21	12	2	7		35	132
3	1	4					8
1		1					2
		1					1
2,989	661	639	241	160	343	1,845	6,990

* Gasoline motor cars.

* Half interest.

EQUIPMENT.

Name of company.	Cars in freight service							Total.
	Box cars.	Flat cars.	Stock cars.	Coal cars.	Tank cars.	Refrigerator cars.	Other cars.	
Abbotsford & N. E....	.....	8	.....	.....	.....	.....	.....	8
Ahnapee & Western....	2	29	.....	.....	.....	.....	.....	31
Ashland, Odanah & M....	.....	2	.....	.....	.....	.....	96	100
Bayfield Transfer .....	.....	19	.....	.....	.....	.....	43	62
Big Falls Ry. Co.....	.....	.....	.....	.....	.....	.....	.....	.....
Chi., Milw. & St. P....	29,338	5,124	3,538	2,501	.....	1,859	2,683	45,216
Chicago & N. W.....	32,621	4,692	5,145	9,658	.....	1,813	4,488	58,407
Chi., St. P., M. & O....	8,728	1,525	216	1,298	.....	188	7	11,957
Chi., Burl. & Quincy....	26,297	1,268	6,991	14,077	6	1,512	100	50,251
Chi., L. S. & E.....	1,182	440	.....	6,162	.....	.....	1,402	9,186
Chi., Harv. & G. L....	1	.....	.....	.....	.....	.....	1	2
Chi. & Lake Superior..	1	.....	.....	.....	.....	.....	.....	1
Chipp. Valley & N.....	.....	.....	.....	.....	.....	.....	31	31
Drummond & S. W.....	.....	8	.....	.....	.....	.....	82	85
Duluth, S. S. & Atl....	1,187	539	.....	241	.....	32	805	2,804
Elgin, Joliet & B.....	1,327	495	.....	3,779	.....	.....	1,402	12,003
Dunbar & Wausaukee ..	.....	.....	.....	.....	.....	.....	.....	.....
Fairchild & N. E.....	8	10	.....	.....	.....	1	.....	14
Great Northern	27,250	3,911	1,934	1,915	.....	640	6,550	42,200
Green Bay & Western....	641	68	.....	25	.....	12	.....	741
Hazelhurst & S. E.....	.....	.....	.....	.....	.....	.....	63	63
Hillsboro & N. E.....	1	1	.....	.....	.....	.....	.....	2
Illinois Central	31,859	2,725	2,343	22,410	10	2,801	.....	62,147
Iola & Northern .....	.....	.....	.....	.....	.....	.....	.....	.....
J. R. D. L. C., L. Ry ..	.....	110	2	.....	.....	.....	8	120
K. G. B. & W.....	168	.....	.....	.....	.....	.....	.....	168
La Crosse & S. E.....	9	14	2	.....	.....	.....	.....	25
Lake Superior T. & T....	.....	.....	.....	.....	.....	.....	.....	.....
Laona & Northern.....	.....	.....	.....	.....	.....	.....	40	40
Marathon Co. Ry Co....	.....	.....	.....	.....	.....	.....	40	40
Marquette, T. & W....	2	25	.....	.....	.....	.....	.....	27
Mineral Point & N.....	10	10	.....	.....	.....	.....	.....	20
M. St. P. & S. S. M....	10,934	1,224	193	44	.....	169	160	12,724
Northern Pacific	23,052	5,120	2,670	4,932	13	1,432	1,270	41,498
N. W. Coal Ry Co.....	.....	.....	.....	.....	.....	.....	.....	.....
Oshkosh Trans. Co....	.....	.....	.....	.....	.....	.....	.....	.....
R. L. & V. Co., L. R....	.....	4	.....	.....	.....	.....	20	24
Robbins Ry Co.....	.....	.....	.....	.....	.....	.....	.....	.....
Stanley, M. & P.....	7	78	1	.....	.....	.....	125	211
Superior & S. E.....	.....	.....	.....	.....	.....	.....	.....	.....
Tomahawk & Eastern ..	.....	.....	.....	.....	.....	.....	.....	.....
Waupaca Green Bay ..	.....	.....	.....	.....	.....	.....	.....	.....
Whitcomb & Morris....	.....	4	.....	.....	.....	.....	.....	4
Winona Bridge Ry Co....	.....	.....	.....	.....	.....	.....	.....	.....
Wisconsin Central	6,829	905	149	524	.....	168	1,673	10,248
Wisconsin & Michigan ..	63	280	.....	.....	.....	10	101	400
Wisconsin & Northern ..	2	73	.....	.....	.....	.....	.....	75
Wisconsin, R. & S.....	.....	.....	.....	.....	.....	.....	8	8
Wisconsin N. W.....	.....	12	.....	.....	.....	.....	57	69
Lincoln & Oneida Co....	.....	.....	.....	.....	.....	.....	.....	.....
Mattoon Ry Co.....	.....	.....	.....	.....	.....	.....	.....	.....
Milw., B. V. & C.....	.....	61	.....	61	.....	.....	.....	122
Total	201,713	31,774	23,214	72,675	29	10,637	21,257	361,299

¹ Includes 200 cars not in service of company.² Includes 1,500 cars leased.

STATISTICS—STEAM RAILROADS.

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WHOLE LINE, 1900—Continued.

Cars in company's service						Total.		Grand total.
Gravel cars.	Derrick cars.	Caboose cars.	Other road cars.	Other cars in service.	Total.	Cars owned.	Cars leased.	
		1			1	5		5
						35		35
		2	2		4	104		104
1		1			2	66		66
	18	628	567	15	1,228	47,585		47,585
531	31	674	319	8	1,563	61,382		61,382
147	9	145	21		327	12,537		12,557
483	33	648	3,328		4,497	156,107		5,107
	1	45	149		195	7,485	1,946	9,581
						5	4	9
						2		2
						32		32
		1			1	83		83
	3	35	97	1	136	3,004		3,004
	3	88	243	1	335	3,233	9,083	12,341
						1		1
						16		16
573	35	602	494	26	1,735	44,784		44,784
	2	6	19	1	31	798		798
		1			1	65		65
						3		3
611	33	669	1,813	16	3,140	106,107		106,107
						1		1
3	3	2	29	1	38	156		158
		2			2	174		174
			1		1	33		33
						1		1
						41		41
						40		40
		2			2	32		32
2	1				3	25		25
152	3	148	20		323	113,255		113,255
	30	671	2,712	9	3,422	45,916		45,916
						24		24
		2	11		13	226		226
						4		4
9	6	151	180	3	329	10,709		10,709
2		10	4	1	17	485		485
		2			2	79		79
						8		8
	1				1	70		70
6		1		1	8	8	1	9
						122		122
2,530	212	4,539	9,994	82	17,387	374,843	11,039	385,882

* Includes 100 cars leased.

DESCRIPTION OF EQUIPMENT,
Cars in Freight Service of Roads Reporting to the Railroad
Class I. Capacities in

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....						
Ahnapee & Western.....						
Ashland, Odanah & Marengo..						
Bayfield Transfer						
Big Falls R'y Co.....						
Chicago, Milwaukee & St. Paul	40	338	15	168	36	310
Chicago & Northwestern.....						
Chicago, St. Paul, Mpls. & O.						
Chicago, Burlington & Quincy.						
Chicago, Lake Shore & Eastern						
Chicago, Harvard & Geneva L.						
Chicago & Lake Superior.....						
Chippewa Valley & Northern...						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic						
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern						
Green Bay & Western.....						
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central						
Iola & Northern.....						
J. R. Davis L. Co., Log. R'y...						
Kewaunee, Green Bay & W.....						
La Crosse & Southeastern.....						
Lake Superior Term. & Trans..						
Laona & Northern.....						
Marathon County R'y Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpls., St. P. & S. Ste. M.....						
Northern Pacific						
Northwestern Coal R'y Co.....						
Oshkosh Transportation Co.....						
Roddiss L. & V. Co., Log. R'y..						
Robbins R'y Co.....						
Stanley, Merrill & Phillips.....						
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay						
Whitcomb & Morris.....						
Winona Bridge R'y Co.....						
Wisconsin Central						
Wisconsin & Michigan.....						
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern...						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon R'y Co.....						
Milwaukee Bay View & Chicago						
Total	40	338	15	168	36	310

Commission, Classified on Basis of Capacity, on June 30, 1909.
the 10,000's of pounds.

[illegible]

DESCRIPTION OF EQUIPMENT.
Class II. Capacities in

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....						
Ahnapee & Western.....						
Ashland, Odanah & Marengo.....						
Bayfield Transfer.....						
Big Falls R'y Co.....						
Chicago, Milwaukee & St. Paul.....						
Chicago & Northwestern.....	28	392	101	1,414	5	70
Chicago, St. Paul Mpls. & O.....	213	2,862				
Chicago, Burlington & Quincy.....						
Chicago, Lake Shore & Eastern.....						
Chicago, Harvard & Geneva L.....	1	10				
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic.....						
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern.....	1505	7,910	117	238	16	84
Green Bay & Western.....						
Hazelhurst & Southeastern.....			63	630		
Hillsboro & Northeastern.....						
Illinois Central.....	4	56				
Iola & Northern.....						
J. R. Davis L. Co., Log. R'y.....						
Kewaunee, Green Bay & W.....						
La Crosse & Southeastern.....						
Lake Superior Term. & Trans.....						
Laona & Northern.....						
Marathon County R'y Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpls., St. P. & S. Ste. M.....						
Northern Pacific.....	1	12	10	120		
Northwestern Coal R'y Co.....						
Oshkosh Transportation Co.....						
Roddia L. & V. Co., Log. R'y.....						
Robbins R'y Co.....						
Stanley, Merrill & Phillips.....						
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay.....						
Whitcomb & Morris.....						
Winona Bridge R'y Co.....						
Wisconsin Central.....						
Wisconsin & Michigan.....						
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon R'y Co.....						
Milw., Bay View & Chicago.....						
Total.....	812	11,272	191	2,402	11	154

¹ 28,000 pounds capacity.

STATISTICS—STEAM RAILROADS.

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WHOLE LINE, 1900—Continued.
the 20,000's of pounds.

[illegible]

**DESCRIPTION OF EQUIPMENT,
Class III. Capacities in**

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....						
Ahnapee & Western.....						
Ashland, Odanah & Marengo..						
Bayfield Transfer						
Big Falls R'y Co.....						
Chicago, Milwaukee & St. Paul						
Chicago & Northwestern.....	16	288	18	270	5	75
Chicago, St. Paul, Mpls. & O.						
Chicago, Burlington & Quincy...	34	510	71	1,086		
Chicago, Lake Shore & Eastern						
Chicago, Harvard & Geneva L.						
Chicago & Lake Superior.....						
Chippewa Valley & Northern...						
Drummond & Southwestern.....			3	45		
Duluth, South Shore & Atlantic.	45	675	17	255		
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern.....			10	150		
Green Bay & Western.....						
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central						
Iola & Northern.....						
J. R. Davis L. Co., Log. R'y....						
Kewaunee, Green Bay & W.....						
La Crosse & Southeastern.....			4	60		
Lake Superior Term. & Trans.						
Laona & Northern.....						
Marathon County R'y Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpls., St. Paul & S. Ste. M...						
Northern Pacific			18	195		
Northwestern Coal R'y Co.....						
Oshkosh Transportation Co.....						
Roddis L. & V. Co., Log. R'y..						
Robbins R'y Co.....						
Stanley, Merrill & Phillips.....						
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay						
Whitcomb & Morris.....						
Winona Bridge R'y Co.....						
Wisconsin Central						
Wisconsin & Michigan.....						
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern...						
Wisconsin Northwestern						
Lincoln & Oneida Co.....						
Mattoon R'y Co.....						
Milw., Bay View & Chicago....						
Total	95	1,473	186	2,040	5	75

DESCRIPTION OF EQUIPMENT,

Class IV. Capacities in

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. tons.	No.	Aggregate capacity. tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....						
Ahnapee & Western.....			19	380		
Ashland, Odanah & Marengo.....			2	40		
Bayfield Transfer.....			13	260		
Big Falls Ry. Co.....						
Chicago, Milwaukee & St. Paul.....	5,071	101,480	1,686	32,720	232	5,280
Chicago & Northwestern.....	3,055	51,110	212	4,240		
Chicago, St. P., Mpls. & Omaha.....	2,549	50,980	499	9,980	76	1,520
Chicago, Burlington & Quincy.....	2,494	49,880	455	9,120	2,569	51,380
Chicago, Lake Shore & Eastern.....	76	1,520	42	840		
Chicago, Harv. & Geneva Lake.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic.....			422	8,440		
Elgin, Joliet & Eastern.....	74	1,480	53	1,060		
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....	3	60				
Great Northern.....	4,368	87,360	1,034	20,680	1,279	25,580
Green Bay & Western.....			24	480		
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central.....	18	360	22	440	1,500	30,000
Iola & Northern.....						
J. R. Davis Lbr. Co., L. Ry.....						
Kewaunee, Green Bay & W.....						
Mineral Point & Northern.....						
Lake Superior Term. & Trans.....						
Laona & Northern.....						
Marathon County Ry. Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpls., St. Paul & Sault Ste. M.....	549	10,980	155	3,100	108	2,160
Northern Pacific.....	1,345	26,900	1,119	22,380	809	17,580
Northwestern Coal Ry. Co.....						
Oshkosh Transportation Co.....						
Roddie Lbr. & V. Co., L. Ry.....						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.....	2	40	58	1,060	1	20
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay.....						
Whitecomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central.....	835	16,700	100	2,000		
Wisconsin & Michigan.....						
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon Ry. Co.....						
Milw., Bay View & Chicago.....						
Total.....	20,430	408,610	5,831	117,220	6,659	133,220

WHOLE LINE, 1900—Continued.

the 40,000's of pounds.

Coal cars.		Tank cars.		Refr'ator cars		Other cars.		Total.	
No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
.....	.....	.....	.....	.....	.....	.....	.....	19	3.0
.....	.....	.....	.....	.....	.....	98	1,960	100	2,000
.....	.....	.....	.....	.....	.....	.....	.....	13	260
.....	.....	.....	.....	36	720	130	2,600	7,135	142,7.0
174	3,480	.....	.....	123	2,460	101	3,220	3,725	74,510
305	6,120	.....	.....	17	340	5	100	3,452	69,040
1,482	29,640	.....	.....	81	1,620	14	280	7,096	141,920
105	2,100	.....	.....	.....	.....	4	80	227	4,40
.....
49	980	.....	.....	.....	.....	373	7,460	844	16,8.0
111	2,220	.....	.....	.....	.....	4	80	242	4,840
.....	.....	.....	.....	1	20	.....	.....	4	80
452	9,010	.....	.....	106	2,120	.....	.....	7,239	141,89
.....	.....	.....	.....	.....	.....	.....	.....	24	480
.....
74	1,480	.....	.....	152	3,040	.....	.....	1,766	35,3.0
.....
.....
.....	.....	.....	.....	.....	.....	160	3,200	958	19,160
47	940	4	80	86	920	4	80	3,434	68,620
.....
.....	.....	.....	.....	.....	.....	125	2,500	181	3,620
.....
27	540	.....	.....	.....	.....	1,673	33,460	2,635	62,700
.....
.....	.....	.....	.....	.....	.....	37	740	37	7.0
.....
2,827	56,540	4	80	562	11,240	2,788	55,760	39,131	782,6.0

DESCRIPTION OF EQUIPMENT.

Class V. Capacities in

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....			3	75		
Annapoe & Western.....			10	250		
Ashland, Odanah & Marengo.....						
Bayfield Transfer						
Big Falls Ry. Co.....						
Chicago, Milwaukee & St. Paul.....	554	13,850	125	3,125		
Chicago & Northwestern.....	9,212	230,300	339	8,475	3,308	57,700
Chicago, St. P., Mpls. & Omaha.....	1,527	38,175	213	5,325	28	700
Chicago, Burlington & Quincy.....	2,673	66,825	190	4,750	3,311	82,775
Chicago, Lake Shore & Eastern.....						
Chicago, Harv. & Geneva Lake.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic.....	944	23,600				
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....			6	125		
Great Northern.....			58	1,325		
Green Bay & Western.....	60	1,500				
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central.....	1,489	35,975	247	6,175	38	825
Iola & Northern.....						
J. R. Davis Lbr. Co., L. Ry.....						
Kewaunee, Green Bay & W.....						
La Crosse & Southeastern.....	9	225	10	250		
Lake Superior Term. & Trans.....						
Laona & Northern.....						
Marathon County Ry. Co.....						
Marquette, Tomahawk & W.....	2	50	25	625		
Mineral Point & Northern.....						
Mpls., St. P., & S. Ste. Marie.....	4,410	110,250	447	11,175	73	1,800
Northern Pacific.....	3,280	82,000	52	1,300	1,800	45,000
Northwestern Coal Ry. Co.....						
Oshkosh Transportation Co.....						
Roddie Lbr. & V. Co., L. Ry.....						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.....						
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay.....						
Whitcomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central.....	577	14,425	67	1,675		
Wisconsin & Michigan.....						
Wisconsin & Northern.....	1	25				
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon Ry. Co.....						
Milw., Bay View & Chicago.....						
Total	24,688	617,200	1,786	44,650	7,558	188,800

529

the 50,000's of pounds.

Coal cars.		Tank cars.		Refrigerator cars.		Other cars.		Total.	
No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
.	.	.	.	.	.	.	.	8	75
.	.	.	.	.	.	.	.	10	2.0
.	.	.	.	.	.	43	1,075	43	1,075
106	2,650	.	.	.	.	.	.	795	19,625
154	3,850	.	.	653	16,325	181	4,525	12,847	321,175
470	11,750	.	.	27	675	.	.	2,365	56,625
105	2,625	.	.	359	8,975	31	775	6,669	166,7.5
.
.
.
33	825	.	.	13	325	82	2,050	82	2,050
435	10,875	.	.	.	.	21	525	1,011	25,275
.	.	.	.	.	.	.	.	435	10,875
.	.	.	.	.	.	.	.	5	125
.	.	.	.	8	200	544	13,600	605	15,125
.	.	.	.	.	.	.	.	60	1,500
680	16,750	.	.	.	.	.	.	2,349	58,735
.
.	.	.	.	.	.	.	.	19	475
.	.	.	.	.	.	.	.	27	675
17	425	.	.	169	4,225	.	.	5,115	127,875
1,348	33,700	4	100	1,375	34,375	400	10,000	8,250	201,475
.
.
12	300	.	.	.	.	.	.	666	16,400
.	.	.	.	.	.	.	.	1	25
.
3,310	82,750	4	100	2,604	65,100	1,302	32,550	41,346	1,081,150

DESCRIPTION OF EQUIPMENT,

Class VI. Capacities in

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....						
Ahnapee & Western.....	2	60				
Bayfield Transfer			6	180		
Ashland, Odanah & Marengo.....						
Big Falls Ry. Co.....						
Chicago, Milwaukee & St. Paul.....	16,487	494,610	2,341	70,230	3,240	97,200
Chicago & Northwestern.....	8,287	248,610	402	12,030	2,827	81,810
Chicago, St. P., Mpls. & O.....	1,933	58,980	27	810	112	3,300
Chicago, Burlington & Quincy.....	9,836	295,080	30	900	946	28,380
Chicago, Lake Shore & Eastern.....	706	21,180	67	1,210		
Chicago, Harv. & Geneva Lake.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic.....	188	5,940	100	3,000		
Elgin, Joliet & Eastern.....	706	21,240	111	3,330		
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....			5	150		
Great Northern.....	8,202	246,080	654	19,620	679	20,370
Green Bay & Western.....						
Hazelhurst & Southeastern.....						
Hillshoro & Northeastern.....						
Illinois Central	9,988	298,140	140	4,200	810	24,300
Iola & Northern.....						
J. R. Davis Lbr. Co., L. Ry.....						
Kewaunee, Green Bay & W.....	188	5,040				
La Crosse & Southeastern.....					2	60
Lake Superior Term. & Trans.....						
Laona & Northern.....						
Marathon County Ry. Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....	10	300	10	300		
Mpls., St. P. & S. Ste. Marie.....	5,964	179,520	622	18,660	18	540
Northern Pacific	794	23,820	284	8,520	1	30
Northwestern Coal Ry. Co.....						
Oshkosh Transportation Co.....						
Roddis Lbr. & V. Co., L. Ry.....						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.....			25	750		
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay						
Whitecomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central	4,667	140,010	235	7,050	142	4,470
Wisconsin & Michigan.....	56	1,680	308	9,090		
Wisconsin & Northern.....	1	30				
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....			2	60		
Lincoln & Oneida County.....						
Mattoon Ry. Co.....						
Milw., Bay View & Chicago.....						
Total	68,010	2,040,300	5,364	160,120	8,784	263,580

WHOLE LINE, 1900—Continued.

the 60,000's of pounds.

Coal cars.		Tank cars.		Refrigerator cars.		Other cars.		Total.	
No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
.....	.....	.....	.....	.....	.....	.....	.....	2	60
.....	.....	.....	.....	.....	.....	.....	.....	6	180
.....
1,188	35,640	.....	.....	1,823	54,690	97	2,910	25,176	755,280
3,194	95,820	.....	.....	1,037	31,110	516	15,480	16,268	487,890
9	270	.....	.....	144	4,320	2	60	2,200	67,800
1,181	35,430	.....	.....	1,006	31,980	.....	.....	13,059	391,770
41	1,230	.....	.....	.....	.....	104	3,120	918	26,740
.....
.....	.....	.....	.....	.....	.....	31	930	31	930
9	270	.....	.....	19	570	401	12,030	727	21,810
870	23,100	.....	.....	.....	.....	104	3,120	1,708	53,700
.....	.....	.....	.....	520	15,780	461	13,830	5	150
.....	.....	.....	.....	.....	.....	.....	.....	10,522	315,000
.....
3,372	101,160	.....	.....	2,649	79,470	.....	.....	16,102	507,200
.....	.....	.....	.....	.....	.....	.....	.....	168	5,040
.....	.....	.....	.....	.....	.....	.....	.....	2	60
.....
.....	.....	.....	.....	.....	.....	.....	.....	20	600
27	810	.....	.....	.....	.....	.....	.....	6,651	199,530
24	720	.....	.....	11	330	24	720	1,138	34,140
.....
.....	.....	.....	.....	.....	.....	.....	.....	25	750
.....
.....
225	6,750	.....	.....	168	5,040	.....	.....	5,444	163,320
.....	.....	.....	.....	10	300	102	3,000	471	14,130
.....	.....	.....	.....	.....	.....	.....	.....	1	30
.....	.....	.....	.....	.....	.....	20	600	22	660
.....
10,140	304,200	.....	.....	7,458	223,560	1,862	55,860	101,618	3,047,500

DESCRIPTION OF EQUIPMENT,

Class VII. Capacities in

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....						
Annapee & Western.....						
Ashland, Odanah & Marengo.....						
Bayfield Transfer						
Big Falls Ry. Co.....						
Chicago, Milwaukee & St. Paul.....						
Chicago & Northwestern.....			1,527	53,445		
Chicago, St. P., Mpls. & O.....			537	18,796		
Chicago, Burlington & Quincy.....						
Chicago, Lake Shore & Eastern.....						
Chicago, Harv. & Geneva Lake.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic.....						
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern						
Green Bay & Western.....						
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central						
Iola & Northern.....						
J. R. Davis Lbr. Co., L. Ry.....						
Kewaunee, Green Bay & W.....						
La Crosse & Southeastern.....						
Lake Superior Term. & Trans.....						
Laona & Northern.....						
Marathon County Ry. Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpls., St. P., & S. Ste. Marie.....						
Northern Pacific	4,795	167,825	5,757	201,495		
Northwestern Coal Ry. Co.....						
Oshkosh Transportation Co.....						
Roddis Lbr. & V. Co., L. Ry.....						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.....						
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay						
Whitcomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central						
Wisconsin & Michigan.....						
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon Ry. Co.....						
Milw., Bay View & Chicago.....						
Total	4,795	167,825	7,821	273,735	.....	.....

WHOLE LINE, 1900—Continued.

the 70,000's pounds.

[illegible]

DESCRIPTION OF EQUIPMENT.

Class VIII. Capacities in

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....						
Ahnapee & Western.....						
Ashland, Odanah & Marengo.....						
Bayfield Transfer.....						
Big Falls Ry. Co.....						
Chicago, Milwaukee & St. Paul.....	7,283	295,440				
Chicago & Northwestern.....	12,022	480,920	2,078	83,120		
Chicago, St. Paul, Mpls. & O.....	2,473	98,920	249	9,980		
Chicago, Burlington & Quincy.....	10,459	418,360	476	19,040		
Chicago, Lake Shore & Eastern.....			6	240		
Chicago, Harvard & G. L.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic.....	150	6,000				
Elgin, Joliet & Eastern.....	145	5,800	6	240		
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern.....	14,115	564,600	2,153	86,120		
Green Bay & Western.....						
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central.....	17,461	698,440	2,016	80,640		
Iola & Northern.....						
J. R. Davis Lbr. Co., L. Ry.....						
Kewaunee, Green Bay & W.....						
La Crosse & Southeastern.....						
Lake Superior Term. & Trans.....						
Laona & Northern.....						
Marathon County Ry. Co.....						
Marquette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpls., St. P. & S. S. Marie.....						
Northern Pacific.....	12,837	513,480	894	35,760		
Northwestern Coal Ry. Co.....						
Oshkosh Transportation Co.....						
Roddie Lbr. & V. Co., L. Ry.....						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.....		200				
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay.....						
Whitcomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central.....	750	30,000	503	20,120		
Wisconsin & Michigan.....						
Wisconsin & Northern.....			73	2,920		
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....			10	400		
Lincoln & Oneida County.....						
Mattoon Ry. Co.....						
Millw., Bay View & Chicago.....						
Total.....	77,804	3,112,160	8,464	338,560		

DESCRIPTION OF EQUIPMENT,
Classes IX, X and XII. Capacities

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & Northeastern.....						
Abnapee & Western.....						
Ashland, Odanah & Marengo.....						
Bayfield Transfer.....						
Big Falls Ry. Co.....						
Chicago, Milwaukee & St. Paul.....			1,007	50,380		
Chicago & Northwestern.....			5	270		
Chicago, St. Paul, Mpls. & O.....						
Chicago, Burlington & Quincy.....			1	50		
Chicago, Lake Shore & Eastern.....	400	20,000	325	16,250		
Chicago, Harv. & Geneva Lake.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic.....						
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern.....						
Green Bay & Western.....						
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central.....	2,998	149,900	300	15,000		
Iola & Northern.....						
J. R. Davis Lbr. Co., L. Ry.....						
Kewaunee, Green Bay & W.....						
La Crosse & Southeastern.....						
Lake Superior Term. & Trans.....						
Laona & Northern.....						
Marathon County Ry. Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpls., St. P. & S. S. Marie.....						
Northern Pacific.....						
Northwestern Coal Ry. Co.....						
Oshkosh Transportation Co.....						
Roddis Lbr. & V. Co., L. Ry.....						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.....						
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay.....						
Whitcomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central.....						
Wisconsin & Michigan.....						
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon Ry. Co.....						
Milw., Bay View & Chicago.....						
Total.....	3,398	169,900	1,638	81,960		

WHOLE LINE, 1909—Continued.

in the 90,000's, 100,000's and 120,000's of pounds.

[illegible]

DESCRIPTION OF EQUIPMENT,

Total—

Name of company.	Box cars.		Flat cars.		Stock cars.	
	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
Abbotsford & N. E.....			3	75		
Ahnapee & Western.....	2	60	29	680		
Ashland, Odanah & M.....			2	40		
Bayfield Transfer			19	440		
Big Falls Ry. Co.....						
Chicago, Milw. & St. Paul	29,538	905,656	5,124	156,688	3,588	102,790
Chicago & Northwestern...	32,621	1,021,620	4,682	183,294	5,145	142,655
Chi., St. P., Mpls. & O....	8,728	249,947	1,525	44,870	216	5,560
Chi., Burl. & Quincy.....	25,496	830,655	1,224	34,925	6,826	182,535
Chi., Lake Shore & E.....	1,182	42,700	440	18,540		
Chi., Harv. & G. L.....	1	10				
Chicago & Lake Superior..						
Chippewa Val. & Northern						
Drummond & S. W.....			3	45		
Duluth, S. S. & Atlantic...	1,187	30,215	589	11,695		
Elgin, Joliet & Eastern....	1,327	48,526	495	20,880		
Dunbar & Wausaukee.....						
Fairchild & Northern.....	3	60	10	275		
Great Northern.....	27,250	905,980	3,911	127,963	1,964	46,084
Green Bay & Western.....	639	18,870	58	1,350		
Hazelhurst & Southeastern			68	630		
Hillsboro & Northeastern..						
Illinois Central.....	31,856	1,182,871	2,725	101,455	2,343	66,135
Iola & Northern.....						
J. R. Davis L. Co., L. Ry.						
Kewaunee, G. B. & W.....	168	5,040				
La Crosse & Southeastern..	9	225	14	310	2	60
Lake Superior T. & T.....						
Laona & Northern.....						
Marathon County Ry. Co..						
Marinette, Tomah'k & W..	2	50	25	625		
Mineral Point & Northern..	10	300	10	300		
Mpls., St. P. & S. S. M....	10,934	390,570	1,224	32,935	193	4,400
Northern Pacific.....	23,032	814,037	8,129	299,770	2,670	62,410
Northwestern Coal Ry. Co.						
Oshkosh Transp. Co.....						
Roddie L. & V. Co., L. Ry.						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips	7	240	78	1,810	1	20
Superior & Southeastern..						
Tomahawk & Eastern.....						
Waupaca-Green Bay.....						
Whitcomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central.....	6,829	201,135	905	30,815	149	4,470
Wisconsin & Michigan.....	56	1,640	308	9,090		
Wisconsin & Northern.....	2	55	73	2,920		
Wisconsin, Ruby & S.....						
Wisconsin Northwestern..			12	460		
Lincoln & Oneida County..						
Mattoon Ry. Co.....						
Milw., Bay View & Chi....						
Total	300,901	6,540,454	31,625	1,037,815	28,047	586,079

WHOLE LINE, 1900—Concluded.

Classes I to XII.

Coal cars.		Tank cars.		Refrigerator cars.		Other cars.		Total.	
No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.	No.	Aggregate capacity. Tons.
.....	.....	.....	.....	.....	.....	.....	.....	3	75
.....	.....	.....	.....	.....	.....	.....	.....	31	690
.....	.....	.....	.....	.....	.....	98	1,900	100	2,000
.....	.....	.....	.....	.....	.....	43	1,075	62	1,515
.....
2,504	98,790	.....	.....	1,859	55,410	2,683	113,680	45,246	1,432,951
9,656	353,500	.....	.....	1,813	49,896	4,488	165,335	58,407	1,896,389
1,285	38,460	.....	.....	188	5,335	7	160	11,957	344,353
13,893	585,890	6	240	1,506	42,575	99	1,905	49,052	1,658,725
6,168	304,110	.....	.....	.....	.....	1,402	96,940	9,186	462,290
.....	.....	.....	.....	.....	.....	.....	.....	1	10
.....
.....	.....	.....	.....	.....	.....	31	930	31	300
.....	.....	.....	.....	.....	.....	82	2,050	85	2,036
241	8,075	.....	.....	32	895	805	20,166	2,804	71,045
8,771	403,355	.....	.....	.....	.....	1,402	96,940	12,008	509,701
.....
.....	.....	.....	.....	1	20	.....	.....	14	366
1,995	79,420	.....	.....	640	18,100	6,550	291,920	42,280	1,474,387
25	1,000	.....	.....	12	180	.....	.....	784	21,400
.....
.....	.....	.....	.....	.....	.....	.....	.....	63	630
22,410	913,720	10	400	2,801	82,510	.....	.....	62,147	2,341,051
.....
.....	.....	.....	.....	.....	.....	.....	.....	168	5,040
.....	.....	.....	.....	.....	.....	.....	.....	25	595
.....
.....
.....
.....	.....	.....	.....	.....	.....	.....	.....	27	975
44	1,235	.....	.....	169	4,225	160	3,200	20	600
4,982	196,985	13	355	1,432	35,625	1,270	44,480	12,724	346,565
.....	.....	.....	.....	.....	.....	.....	.....	41,498	1,425,632
.....
.....
.....	.....	.....	.....	.....	.....	125	2,500	211	4,570
.....
.....
.....
524	17,990	.....	.....	168	5,040	1,673	31,400	10,248	292,840
.....
.....	.....	.....	.....	10	300	102	3,060	471	14,130
.....	.....	.....	.....	.....	.....	.....	.....	75	2,975
.....	.....	.....	.....	.....	.....	64	1,445	76	1,915
.....
.....
72,432	3,004,620	29	995	10,681	300,110	21,084	893,205	359,749	12,376,278

MILEAGE OPERATED,

Mileage (single track) Operated by Railroads in Wisconsin as

Name of company.	Line represented by capital stock.		Line of proprietary companies.	Line operated under lease.
	Main line.	Branches and spurs		
Abbotsford & N. E.....	15.10	.....	.....	.....
Annapee & Western.....	34.00	.....	.....	.....
Ashland, Odanah & M.....	13.00	14.50	.....	.....
Bayfield Transfer.....	3.80	.....	.....	.....
Big Falls R'y Co.....	.....	.....	.....	21.00
Chicago, Milw. & St. P.....	1,774.12	.....	.....	.....
Chicago & Northwestern.....	953.85	944.94	18.04	.....
Chi., St. P., M. & O.....	765.94	.....	.....	.....
Chi., Burl. & Q.....	.....	222.57	.....	.....
Chicago, Lake Shore & E.....	.....	.....	.....	18.47
Chicago, Harvard & G. L.....	5.50	.....	.....	.....
Chicago & Lake Superior.....	3.24	.....	.....	.....
Chippewa Valley & Northern.....	15.00	3.79	.....	.....
Drummond & Southwestern.....	8.18	.....	.....	.....
Duluth, S. S. & Atl.....	103.53	2.94	.....	.....
Elgin, Joliet & Eastern ¹.....	.....	.....	.....	.....
Dunbar & Wausaukee.....	13.50	.....	.....	.....
Fairchild & Northeastern.....	38.00	.....	.....	.....
Great Northern.....	37.47	.....	.....	.....
Green Bay & Western.....	212.50	12.50	.....	.....
Hazelhurst & Southeastern.....	11.00	.....	.....	2.70
Hillsboro & Northeastern.....	5.00	.....	.....	.....
Illinois Central.....	.....	91.31	.....	.....
Iola & Northern.....	4.70	.....	.....	.....
J. R. D. L. Co., Ig. R'y.....	22.50	.....	.....	.....
Kewaunee, Green Bay & W.....	36.70	.....	.....	.....
La Crosse & Southeastern.....	40.81	.....	.....	.....
Lake Superior T. & T.....	.....	20.86	.....	.....
Laona & Northern.....	18.00	.....	.....	.....
Marathon County R'y Co.....	21.50	.....	.....	.....
Marinette, Tomahawk & W.....	23.00	.....	.....	.....
Mineral Point & Northern.....	21.40	.....	.....	.....
M., St. P. & S. Ste. M.....	262.80	90.21	.....	.....
Northern Pacific.....	87.97	56.62	.....	.....
Northwestern Coal R'y Co.....	8.00	.....	.....	.....
Oshkosh Transportation Co.....	4.47	.....	.....	.....
R. L. & V. Co., L. Ry.....	15.00	.....	.....	.....
Robbins R'y Co., L. Ry.....	28.00	.....	.....	.....
Stanley, Merrill & Phillips.....	37.66	11.13	.....	6.24
Superior & Southeastern.....	9.74	18.56	.....	.....
Tomahawk & Eastern.....	.....	.....	.....	20.77
Waukegan Green Bay.....	9.85	10.58	.....	.....
Whitecomb & Morris.....	6.01	.....	.....	.....
Winona Bridge R'y Co.....	.54	.....	.....	.....
Wisconsin Central.....	606.98	223.75	.....	.....
Wisconsin & Michigan.....	52.62	35.36	.....	.....
Wisconsin & Northern.....	43.37	10.75	.....	.....
Wis., Ruby & Southern.....	5.00	.....	.....	.....
Wisconsin Northwestern.....	13.80	10.00	.....	3.00
Lincoln & Oneida Co.....	8.00	.....	.....	.....
Mattoon R'y Co.....	29.36	.....	.....	.....
Milw., Bay View & Chi. ².....	.....	.....	.....	.....
Total.....	5,478.63	1,780.37	18.04	72.18

¹ Operated 11 months by the Chicago, Lake Shore & Eastern.

STATISTICS—STEAM RAILROADS.

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WISCONSIN, 1909.

Reported to the Railroad Commission for the Year Ending June 30, 1909.

Line operated under contract.	Line operated under trackage rights.	Total mileage operated.	New line constructed during the year.	Rails.	
				Iron.	Steel.
.....	.....	15.16	.....	.51	14.65
.....	.....	34.00	.....	.....	34.00
.....	1.50	29.00	.....	.....	27.50
12.00	.....	15.86	.....	.....	15.86
.....	.....	21.00	.....	.....	21.00
.....	8.98	1,783.10	.....	.....	1,774.12
60.02	.....	1,975.85	2.38	17.22	1,959.63
.....	1.28	767.22	9.33	2.76	763.18
.....	.53	223.10	.....	.....	222.57
.....	.....	18.47	.21	.....	18.47
.....	.....	5.50	.....	.....	5.50
.....	.....	3.24	.....	.....	3.24
.....	.....	18.79	.....	.....	18.79
.....	.....	8.18	.....	.....	8.18
.....	3.40	112.87	.04	.....	109.47
.....	.....	13.50	.....	.....	13.50
.....	.....	38.00	.....	.....	38.00
.....	5.88	43.35	.....	.....	37.47
.....	.....	225.00	.....	.....	225.00
.....	10.50	23.90	.....	.....	13.40
.....	.....	5.00	.....	.....	5.00
.....	.....	91.31	.....	.....	91.31
.....	.....	4.70	.....	.....	4.70
.....	.....	22.50	2.00	.....	22.50
.....	.....	36.70	.....	.....	36.70
.....	1.80	42.61	.....	.....	40.81
.....	.44	21.30	.25	.....	20.86
.....	.....	18.00	2.00	.....	18.00
.....	.....	21.50	1.25	.....	21.50
.....	.....	23.00	.....	.....	23.00
.....	4.20	30.60	.....	.....	26.40
.....	.....	353.01	.....	.....	353.01
.....	.60	145.19	.44	.09	144.50
.....	.....	8.00	.....	.....	8.00
.....	.....	4.47	.....	.....	4.47
.....	.....	15.00	.....	.....	15.00
.....	.....	28.00	.....	.....	28.00
.....	4.54	50.57	.....	.....	55.03
.....	.....	28.30	.....	.....	28.30
.....	.....	20.77	.....	.....	20.77
.....	.....	20.43	.....	.....	20.43
.....	.....	6.01	.....	.....	6.01
.....	.....	.54	.....	.....	.54
.....	28.92	919.65	108.60	.....	890.73
.....	6.68	74.06	.....	.....	67.08
.....	.....	54.12	10.75	.....	54.12
.....	.....	5.00	.....	.....	5.00
.....	18.00	44.80	.80	.....	26.80
.....	.....	8.00	.....	.....	8.00
.....	.....	29.36	.....	.....	29.36
72.02	93.95	7,518.19	138.05	20.58	7,400.65

* Operated by the Elgin, Joliet & Eastern.

MILEAGE OPERATED.

Mileage (single track) Operated by Railroads Reporting to

Name of company.	Line represented by capital stock.		Line of proprietary companies.	Line operated under lease.
	Main line.	Branches and spurs.		
Abbotsford & N. E.....	15.16	.....	.....	.....
Abnapee & Western.....	34.00	.....	.....	.....
Ashland, Odanah & M.....	18.00	14.50	.....	.....
Bayfield Transfer.....	8.85	.....	.....	.....
Big Falls R'y Co.....	.....	.....	.....	21.00
Chicago, Milw. & St. P.....	7,281.32	.....	.....	.....
Chicago & Northwestern.....	5,050.07	4,464.08	18.04	.....
Chi., St. P. M. & O.....	1,066.69	.....	.....	.....
Chi., Burlington & Q.....	322.41	7,983.85	.....	.....
Chicago, Lake Shore & E. ¹	15.30	191.32	.....	71.31
Chicago, Harvard & G. L.....	11.00	1.50	.....	.....
Chicago & Lake Superior.....	3.24	.....	.....	.....
Chippewa Valley & Northern	15.00	3.70	.....	.....
Drummond & Southwestern	8.18	.....	.....	.....
Duluth, South Shore & Atl.	517.44	60.28	.....	.....
Elgin, Joliet & Eastern.....	129.04	101.61	.....	278.03
Dunbar & Wausaukee.....	13.50	.....	.....	.....
Fairchild & Northeastern.....	38.00	.....	.....	.....
Great Northern.....	2,181.47	80.81	304.83	.....
Green Bay & Western.....	212.50	12.50	.....	.....
Hazelhurst & Southeastern.	11.00	.....	.....	2.70
Hillsboro & Northeastern.....	5.00	.....	.....	.....
Illinois Central.....	1,351.20	747.72	1,511.72	20.56
Iola & Northern.....	4.70	.....	.....	.....
J. R. D. L. Co., L. R'y.....	22.50	.....	.....	.....
Kewaunee, Green Bay & W.	36.70	.....	.....	.....
La Crosse & Southeastern.....	40.81	.....	.....	.....
Lake Superior T. & T.....	.....	20.86	.....	.....
Laona & Northern.....	18.00	.....	.....	.....
Marathon County R'y Co.....	21.50	.....	.....	.....
Marquette, Tomahawk & W.	23.00	.....	.....	.....
Mineral Point & Northern	26.40	.....	.....	.....
M., St. P. & S. Ste. M.....	1,039.71	1,336.08	.....	.....
Northern Pacific.....	2,804.11	6,023.93	.....	194.64
Northwestern Coal R'y Co.	8.00	.....	.....	.....
Oshkosh Transportation Co.	4.47	.....	.....	.....
R. L. & V. Co., L. R'y.....	15.00	.....	.....	.....
Robbins R'y. Co.....	28.00	.....	.....	.....
Stanley, Merrill & Phillips.	37.66	11.13	.....	6.24
Superior & Southeastern.....	9.74	18.56	.....	.....
Tomahawk & Eastern.....	.....	.....	.....	20.77
Waupaca Green Bay.....	9.85	10.58	.....	.....
Whitcomb & Morris.....	6.01	.....	.....	.....
Winona Bridge R'y Co.....	1.03	.....	.....	.....
Wisconsin Central.....	739.30	230.61	.....	.....
Wisconsin & Michigan.....	75.79	50.79	.....	.....
Wisconsin & Northern.....	43.37	10.75	.....	.....
Wis., Ruby & Southern.....	5.00	.....	.....	.....
Wisconsin Northwestern.....	13.00	10.80	.....	3.00
Lincoln & Oneida County...	8.00	.....	.....	.....
Mattoon R'y Co.....	20.36	.....	.....	.....
Milw., Bay View & Chi. ¹	.....	.....	.....	.....
Total.....	26,470.47	18,407.95	2,084.58	619.24

¹ Leased by the Elgin, Joliet & Eastern, June 1, 1909.

WHOLE LINE, 1900.

the Railroad Commission for the Year Ending June 30, 1900.

Line operated under contract.	Line operated under trackage rights.	Total mileage operated.	New line constructed during the year.	Rails.	
				Iron.	Steel.
.....	.....	15.16	.....	.51	14.65
.....	.....	34.00	.....	.....	34.00
.....	1.50	29.00	.....	.....	27.50
12.00	.....	15.86	.....	.....	15.86
.....	.....	21.00	.....	.....	21.00
.....	230.24	7,511.56	.....	81.49	7,199.83
63.27	41.61	7,637.97	2.38	58.31	7,588.05
.....	72.20	1,738.89	9.33	4.62	1,662.07
.....	214.55	9,020.82	.....	18.37	8,787.89
.....	296.16	575.20	62.60	.....	278.02
.....	.....	12.50	.....	.....	12.50
.....	.....	3.24	.....	.....	3.24
.....	.....	18.79	.....	.....	18.79
.....	.....	8.18	.....	.....	8.18
.....	6.66	563.38	6.83	5.82	590.90
.....	260.76	770.33	1.71	.....	560.57
.....	.....	13.50	.....	.....	13.50
.....	.....	38.00	.....	.....	38.00
.....	101.95	6,878.05	203.85	13.15	6,762.95
.....	.....	225.00	.....	.....	225.00
.....	10.20	23.90	.....	.....	13.70
.....	.....	5.00	.....	.....	5.00
739.88	176.45	4,567.53	.....	.....	4,391.08
.....	.....	4.70	.....	.....	4.70
.....	.....	22.50	2.00	.....	22.50
.....	.....	36.70	.....	.....	36.70
.....	1.90	42.61	.....	.....	40.81
.....	.11	21.30	.25	.....	20.84
.....	.....	18.00	2.00	.....	18.00
.....	.....	21.50	1.25	.....	21.50
.....	.....	23.00	.....	.....	23.00
.....	4.20	30.60	.....	.....	26.40
.....	19.17	2,394.96	86.64	.....	2,375.79
.....	61.74	6,087.42	61.65	13.01	6,012.67
.....	.....	8.00	.....	.....	8.00
.....	.....	4.47	.....	.....	4.47
.....	.....	15.00	.....	.....	15.00
.....	.....	28.00	.....	.....	28.00
.....	4.54	59.57	.....	.....	55.03
.....	.....	28.30	.....	.....	28.30
.....	.....	20.77	.....	.....	20.77
.....	.....	20.43	.....	.....	20.43
.....	.....	6.01	.....	.....	6.01
.....	.....	1.03	.....	.....	1.03
.....	59.94	1,029.94	106.60	.....	970.00
.....	8.50	135.08	.....	.....	126.58
.....	.....	54.12	10.75	.....	54.12
.....	.....	5.00	.....	.....	5.00
.....	18.00	44.80	1.80	.....	26.80
.....	.....	8.00	.....	.....	8.00
.....	.....	29.36	.....	.....	29.36
885.15	1,592.64	49,959.03	562.64	195.28	48,171.11

MILEAGE OPERATED.

A Comparative Statement of Railroad Mileage Operated in Wisconsin on

Name of company.	Miles of road operated on June 30, 1908, excluding trackage rights.	Miles of road operated on June 30, 1909, excluding trackage rights.	Increase for the year.	Decrease for the year.
Abbotsford & Northeastern	15.16	15.16		
Ahnapee & Western	34.00	34.00		
Ashland, Odanah & M.	27.50	27.50		
Bayfield Transfer	15.86	15.86		
Big Falls R'y Co.	21.00	21.00		
Chicago, Milw. & St. P.	1,774.12	1,774.12		
Chicago & Northwestern	1,974.47	1,976.85	2.38	
Chi., St. P., M. & O.	753.61	765.94	9.33	
Chi., Burlington & Quincy	222.57	222.57		
Chi., Lake Shore & Eastern	19.42	18.47		.95
Chi., Harvard & Geneva L.	5.50	5.50		
Chicago & Lake Superior	8.24	8.24		
Chippewa River & Northern	18.00	13.00		5.00
Chippewa Valley & Northern	19.32	18.79		.53
Drummond & Southwestern	8.18	8.18		
Duluth, South Shore & Atl.	112.39	109.47		2.92
Elgin, Joliet & Eastern				
Dunbar & Wausaukee	13.50	13.50		
Fairchild & Northeastern	38.00	38.00		
Great Northern	37.47	37.47		
Green Bay & Western	225.00	225.00		
Hawthorne, Nebag. & Sup.	7.35			7.35
Hazellhurst & Southeastern	13.70	13.70		
Hillsboro & Northeastern	5.00	5.00		
Illinois Central	91.31	91.31		
Iola & Northern	4.70	4.70		
J. R. Davis L. Co., L. R'y.	20.50	22.50	2.00	
Kewaunee, G. B. & W.	36.70	36.70		
La Crosse & Southeastern	40.81	40.81		
Lake Superior T. & T.	20.61	20.86	.25	
Laona & Northern	16.00	18.00	2.00	
Marathon County R'y Co.	20.25	21.50	1.25	
Marquette, Tomahawk & W.	23.00	23.00		
Mineral Point & Northern	26.40	26.40		
M., St. P. & S. Ste. M.	353.01	353.01		
Northern Pacific	144.23	144.59	.36	
Northwestern Coal R'y Co.	8.00	8.00		
R. L. & V. Co., L. R'y	12.50	15.00	2.50	
Robbins R'y Co.	28.00	28.00		
Stanley, Merrill & Phillips	55.00	55.06	.06	
Superior & Southeastern	28.30	28.30		
Tomahawk & Eastern	20.77	20.77		
Waupaca Green Bay	9.85	9.85		
Whitecomb & Morris	6.00	6.01	.01	
Winona Bridge R'y Co.	.54	.54		
Wisconsin Central	858.07	890.73	32.66	
Wisconsin & Michigan	69.27	67.98		1.29
Wisconsin & Northern	43.37	54.12	10.75	
Wis., Ruby & Southern	5.00	5.00		
Wisconsin Northwestern	16.00	26.80	10.80	
Lincoln & Onelda County		8.00	8.00	
Mattoon R'y Co.	29.36	29.33		
Milw., Bay View & Chicago				
Total	7,354.91	7,419.19	64.28	

¹ Net.

WISCONSIN, 1908 AND 1909.

June 30, 1908, and June 30, 1909, as Reported to the Railroad Commission.

Miles of road operated under track-age rights on June 30, 1909.	Total miles of road operated on June 30, 1909, including trackage rights.	Remarks.
.....	15.16	
.....	34.00	
1.50	29.00	
.....	15.86	
.....	21.00	
8.98	1,783.10	
.....	1,976.85	Extension: St. Francis cut-off, near Milwaukee, 2.35 miles.
1.28	767.22	Extension: Draper to Kennedy 9.33 miles.
.53	223.10	
.....	18.47	No explanation given for decrease in mileage.
.....	5.50	
.....	3.24	
.....	13.00	Road not operated. Logging spurs abandoned 5.00 miles.
.....	18.79	Mileage in 1908 incorrectly reported.
.....	8.18	
3.40	112.87	Extension: Douglas Co. Asylum branch .04 miles; Martell branch 2.93 miles taken up.
.....		Mileage given in report of Chicago, Lake Shore & Eastern, which operated the road 11 months of the fiscal year.
.....	13.50	
.....	38.00	
5.86	43.35	
.....	225.00	
10.20	23.90	Road abandoned and tracks taken up.
.....	5.00	
.....	91.31	
.....	4.70	
.....	22.50	No explanation given for increase in mileage.
.....	36.70	
1.80	42.61	
.44	21.30	No explanation given for increase in mileage.
.....	18.00	No explanation given for increase in mileage.
.....	21.50	No explanation given for increase in mileage.
.....	23.00	
4.20	30.60	
.....	353.01	
.60	145.19	Extension: Bay Front Line, Superior .44 mile; decrease, .08 mile, spurs.
.....	8.00	
.....	15.00	Extension: To Sec. 23-42-1c.
.....	28.00	
4.54	50.57	
.....	28.30	
.....	20.77	
.....	9.85	
.....	6.01	
.....	.54	
28.92	919.65	Increase 108.60, Ladysmith to Superior; decrease 75.94 miles, spurs to industries, included in 1908 report, here deducted.
6.66	74.66	Decrease in Lake Noguebay branch.
.....	54.12	Extension: Branch line from Neopit, northwest, 10.75 miles.
.....	5.00	
18.00	44.80	Branches and spurs extended, 10.80 miles.
.....	8.00	Not reported in 1908.
.....	29.36	
.....		Mileage given in report of Chi., Lake Shore & E.
98.95	7,516.14	

TRACK MILEAGE OPERATED.

(Excluding Trackage Rights) as Reported to the Railroad

Wisconsin.

Name of company.	Miles of single track.	Miles of second track.	Miles of third track.	Miles of fourth track.	Miles of yard track and sidings.	Total.
Abbotsford & N. E.....	15.16				1.49	16.65
Ahnapee & Western.....	34.00				3.21	37.21
Ashland, Odanah & M....	27.50				1.00	28.50
Bayfield Transfer	3.86					3.86
Big Falls R'y Co.....	21.00					21.00
Chl., Milw. & St. P.....	1,774.12	189.10	2.24	13.02	883.45	2,861.93
Chicago & Northwestern...	1,976.85	173.20	39.00	35.54	926.99	3,151.58
Chl., St. P., M. & O.....	765.94	59.35			250.21	1,075.50
Chl., Burlington & O.....	222.57	8.70			67.13	298.40
Chl., Lake Shore & E.....	18.47				.45	18.92
Chicago, Harvard & G. L.	5.50				.50	6.00
Chicago & Lake Superior.	3.24					3.24
Chippewa Val. & Northern	18.79				.58	19.32
Drummond & Southwestern	8.18				12.92	21.16
Dul., S. S. & Atlantic....	109.47				18.39	127.86
Elgin, Joliet & Eastern....						
Dunbar & Wausaukee.....	13.50					13.50
Fairchild & Northern.....	38.00				2.00	40.00
Great Northern	37.47	21.92			91.08	150.47
Green Bay & Western.....	225.00				28.81	253.81
Hazelhurst & Southeastern	13.70				1.00	14.70
Hillsboro & Northeastern.	5.00				.75	5.75
Illinois Central	91.31				12.72	104.03
Iola & Northern.....	4.70				.68	5.38
J. R. D. L. Co., L. R'y....	22.50					22.50
Kewaunee, G. B. & W....	36.70				6.64	43.34
La Crosse & Southeastern	40.81				3.18	43.99
Lake Superior T. & T.....					20.86	20.85
Laona & Northern.....	18.00					18.00
Marathon Co. R'y Co.....	21.50					21.50
Marinette, T. & W.....	23.00				7.25	30.25
Mineral Point & Northern	26.40				3.16	29.56
Mt. S. P. & S. Ste. M....	353.01				77.23	430.24
Northern Pacific	144.59	10.35			60.06	215.00
Northwestern Coal R'y Co.	8.00					8.00
Oshkosh Trans. Co.....						
R. L. & V. Co., L. R'y....	15.00				1.25	16.25
Robbins R'y Co.....	28.00					28.00
Stanley, Merrill & Phillips	55.03				3.37	58.40
Superior & Southeastern...	28.30					28.30
Tomahawk & Eastern.....	20.77				1.05	21.82
Waupaca-Green Bay	9.85				10.58	20.43
Whitcomb & Morris.....	6.01				1.08	7.09
Winona Bridge R'y Co.....	.54					.54
Wisconsin Central	800.73				327.03	1,217.76
Wisconsin & Michigan.....	67.98				12.14	80.12
Wisconsin & Northern.....	54.12				9.90	64.02
Wis., Ruby & Southern....	5.00					5.00
Wisconsin Northwestern	16.00				10.80	26.80
Lincoln & Oneida County...	8.00					8.00
Mattoon R'y Co.....	29.36					29.36
Milw., Bay View & Chl....						
Total	7,892.53	462.08	41.24	48.56	2,858.99	10,773.84

¹ Includes fifth and sixth tracks.

WISCONSIN AND WHOLE LINE.

Commission for the Year Ending June 30, 1900.

Whole Line.

Miles of single track.	Miles of second track.	Miles of third track.	Miles of fourth track.	Miles of yard track and sidings.	Total.
15.16				1.49	16.65
34.00				3.21	37.21
27.50				1.00	28.50
3.86					3.86
21.00					21.00
7,281.33	486.25	9.42	44.15	2,262.56	10,085.70
7,506.33	819.31	83.94	77.91	2,907.00	11,484.52
1,666.69	85.29	3.18	2.50	533.41	2,311.07
8,906.26	580.24	23.55		2,574.46	11,984.51
278.02	15.20			122.22	415.44
11.00				1.50	12.50
8.24					8.24
18.70				.53	19.23
8.18				12.92	21.10
586.72	2.50			148.87	738.09
409.57	45.94			237.70	693.21
13.30					13.30
38.00				2.00	40.00
6,776.10	141.06	9.28	13.05	1,076.68	8,616.17
225.00				28.81	253.81
18.70				1.00	14.70
5.00				.75	5.75
4,391.08	684.49	13.67	13.81	1,881.20	6,969.25
4.70				.68	5.38
22.50					22.50
36.70				6.64	43.34
40.81				3.18	43.99
				20.86	20.86
18.00					18.00
21.50					21.50
23.00				7.25	30.25
26.40				3.16	29.56
2,375.79				407.82	2,783.61
6,025.68	434.63		20.37	1,825.08	8,305.71
8.00					8.00
15.00				1.25	16.25
28.00					28.00
55.03				3.37	58.40
28.30					28.30
20.77				1.05	21.82
9.85				10.58	20.43
6.01				1.08	7.09
1.03					1.03
970.00	20.11			402.66	1,392.77
126.58				30.10	156.68
54.12				9.90	64.02
5.00					5.00
16.00				10.80	26.80
8.00					8.00
29.36					29.36
46,206.18	2,317.02	143.04	171.79	15,167.73	67,006.75

RENEWAL OF RAILS.

New Rails Laid by Roads Operating in Wisconsin as Reported to the

Name of company.	60 to 67 lbs. per yard. Tons.	68 to 73 lbs. per yard. Tons.	74 to 79 lbs. per yard. Tons.	80 lbs. per yard. Tons.
Abbotsford & Northeastern				
Ahnapee & Western				
Ashland, Odanah & M.				
Bayfield Transfer				
Big Falls Ry. Co.				
Chicago, Milw. & St. P.			15,807.00	
Chicago & Northwestern	33.42	246.76		1.23
Chi., St. P., M. & O.		170.24		3,297.31
Chicago, Burlington & Q.				
Chi., Lake Shore & Eastern			12.45	
Chicago, Harvard & G. L.				
Chicago & Lake Superior				
Chippewa Valley & Northern				
Drummond & Southwestern				
Duluth, South Shore & Atl.	80.00			
Elgin, Joliet & Eastern				
Dunbar & Wausaukee				
Fairchild & Northeastern				
Great Northern			2.08	1.57
Green Bay & Western		563.00	1,040.00	
Hazelhurst & Southeastern				
Hillsboro & Northeastern				
Illinois Central				
Iola & Northern				
J. R. D. L. Co., L. R'y.				
Kewaunee, Green Bay & W.				
Lg. Crosse & Southeastern				
Lake Superior T. & T.				6.00
Laona & Northern				
Marathon County R'y Co.				
Marinette, Tomahawk & W.				
Mineral Point & Northern				
M., St. P. & S. Ste. M.				
Northern Pacific				
Northwestern Coal R'y Co.				
Oshkosh Transportation Co.				
R. L. & V. Co., L. R'y.				
Robbins R'y Co.				
Stanley, Merrill & Phillips				
Superior & Southeastern				
Tomahawk & Eastern				
Waupaca Green Bay				
Whitcomb & Morris				
Winona Bridge R'y Co.				
Wisconsin Central				
Wisconsin & Michigan				
Wisconsin & Northern				
Wis., Ruby & Southern				
Wisconsin Northwestern				
Lincoln & Oneida Co.				
Mattoon R'y Co.				
Milw., Bay View & Chicago				
Total	113.42	960.00	6,861.53	3,306.74

¹ Average lbs.² Relaid and scrap.

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Railroad Commission for the Year Ending June 30, 1909.

[illegible]

RENEWAL OF RAILS.

New Rails Laid by Roads Reporting to the

Name of company.	50 to 60 lbs. per yard. Tons.	66 to 69 lbs. per yard. Tons.	70 to 73 lbs. per yard. Tons.	75 to 79 lbs. per yard. Tons.
Abbotsford & Northeastern.....				
Ahnapee & Western.....				
Ashland, Odanah & M.....				
Bayfield Transfer				
Big Falls Ry. Co.....				
Chicago, Milw. & St. Paul..				121,676.00
Chicago & Northwestern....	55.53		5,381.60	
Chicago, St. P., Mpls. & O..			1,051.60	
Chicago, Burl. & Quincy....			810.00	10,784.00
Chicago, Lake Shore & E....	35.59	.29	.69	40.39
Chicago, Harvard & G. L....				
Chicago & Lake Superior....				
Chippewa Val. & Northern....				
Drummond & Southwestern...				
Duluth, South Shore & Atl..	195.00		389.00	
Elgin, Joliet & Eastern.....	209.80			334.75
Dunbar & Wausaukee.....				
Fairchild & Northeastern....				
Great Northern	2.47	2.10	1.36	3,210 05
Green Bay & Western.....			568.00	1,040.00
Hazelhurst & Southeastern...				
Hillsboro & Northeastern...				
Illinois Central				121.72
Iola & Northern.....				
J. R. Davis L. Co., L. Ry....				
Kewaunee, Green Bay & W....				
La Crosse & Southeastern....				
Lake Superior T. & T.....				
Laona & Northern.....				
Marathon County Ry. Co....				
Marinette, Tomah'k & W....				
Mineral Point & Northern...				
Mpls., St. P. & S. S. Marie...				
Northern Pacific .....		.188	27.70	
Norhtwestern Coal Ry. Co....				
Oshkosh Transp. Co.....				
Roddis L. & V. Co., L. Ry....				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips...				
Superior & Southeastern....				
Tomahawk & Eastern.....				
Waupaca-Green Bay				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central				
Wisconsin & Michigan.....				
Wisconsin & Northern.....				
Wisconsin, Rubv & S.....				
Wisconsin Northwestern....				
Lincoln & Onelda Co.....				
Mattoon Ry. Co.....				
Milw., Bay View & Chicago...				
Total	498.39	3.27	8,174.95	37,206.91

¹ Average lbs.

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Railroad Commission for the Year Ending June 30, 1909.

80 lbs. per yard. Tons.	85 lbs. per yard. Tons	90 lbs. per yard. Tons.	100 lbs. per yard. Tons.	Total num- ber of tons.	Average price per ton at distribut- ing point.
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11.87	4.83	7,522.56	8,750.12	21,676.00	\$28 00
3,413.60		774.96		21,735.51	28 37
	48,915.00	19,188.00		5,040.16	29 36
811.54	62.51	95.16		79,697.00	29 93
				1,046.17	21 76
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342.00				876.00	31 35
1,228.31	90.46	0.31		1,969.63	23 98
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.
215.53	731.10	22,002.38		23,704.59	31 72
				1,603.00	30 75
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.	2,723.39	9,022.48		12,467.59	18 50
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.
.00				6.60	31 45
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1,285.00				1,285.00	28 92
	28,376.96	4,298.11		42,708.65	30 05
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2,486.51				2,483.51	28 60
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9,900.96	90,904.25	63,909.96	8,750.12	219,257.81	

NEW TIES LAID,
On Roads Operating in Wisconsin as Reported to the

Name of company.	Oak.		Tamarack.		Pine.		Cedar.	
	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.
Abbotsford & N. E.								
Annapee & Western.							927	58.00
Ashland, O. & M.					11,000	17.00		
Bayfield Transfer.								
Big Falls Ry. Co.								
C., M. & St. Paul.								
Chicago & N. W.	198,473	64.19						
C., St. P., M. & O.	38,170	78.00	84,468	33.00	9,997	56.00	47,343	51.00
Chl., Burl. & Q.								
Chl., L. S. & E.								
Chl., Harv. & G. L.							750	63.00
Chicago & Lake Sup.								
Chippewa Val. & N.								
Drummond & S. W.								
Duluth, S. S. & Atl.	1,616	43.22	207	32.31			5,172	46.41
Elgin, Joliet & E.								
Dunbar & Wausaukee								
Fairchild & N. E.								
Gretn Northern								
Green Bay & W.	2,360	55.00					21,232	58.00
Hazelhurst & S. E.			4,134	14.19				
Hillsboro & N. E.								
Illinois Central	39,623	56.00			24,419	59.00		
Iola & Northern								
J. R. D. L. Co. Ry.								
Kewee, G. B. & W.	180	55.00					1,984	60.00
La Crosse & S. E.								
Lake Sup. T. & T.			4,561	42.36				
Laona & Northern								
Marathon Co. Ry.								
Marinette, T. & W.								
Mineral Point & N.								
M., St. P. & S. S. M.	15,798	52.00					9,765	50.00
Northern Pacific.	807	46.70	58,202	46.90				
N. W. Coal Ry. Co.			526	42.00				
Oshkosh Transp. Co.								
R. L. & V. Ry. Co.								
Robbins Ry. Co.								
Stanley, M. & P.								
Superior & S. E.								
Tomahawk & E.								
Waupaca-Green Bay								
Whitcomb & Morris								
Winona B. Ry. Co.					230	82.33	36	60.00
Wisconsin Central.								
Wisconsin & Mich.								
Wisconsin & North.								
Wisconsin, It. & S.								
Wisconsin N. W.								
Lincoln & O. Co.								
Mattoon Ry. Co.								
Mil., B. V. & Chi.								
Total	267,027		152,128		25,446		87,909	

¹ Revenue train mileage basis.

² Treated.

STATISTICS—STEAM RAILROADS.

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WISCONSIN, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Hemlock.		Mixed.		Culls.		Bridge.		Switch.		Total.	
No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.
4,171	33.02									4,171	33.02
5,253	45.00									6,180	45.20
										11,000	17.00
		1509,467	66.90							1509,467	66.90
		438,311	45.29							631,784	51.23
58,369	35.00	6,639	41.00	21,584	17.00					266,570	42.83
		104,629	56.00							104,629	56.00
3,802	51.00	428	60.00							4,230	52.00
										750	63.00
4,490	22.00									4,490	22.00
13,302	10.58									13,302	10.58
35,454	88.47			1,730	15.49	541	171.39	619	75.88	45,339	40.78
		4,780	26.27							4,780	26.27
		40,803	66.01							40,803	66.01
55,045	45.00									78,637	47.46
										4,134	14.19
										14,042	57.00
946	45.00									946	45.00
5,321	45.00	1,533	45.00							9,018	48.50
								859	114.00	5,450	53.67
		7,430	25.80							7,430	25.80
90,047	31.50	1,221	73.31	157	13.90			1,634	101.00	117,244	36.80
										60,387	47.40
										526	42.00
8,056	38.49			470	25.00			167	81.00	8,693	38.60
		2,860	25.80							2,860	25.80
		406,742	34.60			5,350	110.00	17,510	93.30	66	75.00
										429,609	38.00
3,936	25.00									3,936	25.00
228,192		1,519,845		23,941		5,900		20,789		2,390,477	

* Ash.

* Track ties.

NEW TIES LAID.

On Roads Operating in Wisconsin as Reported to the

Name of company.	Oak.		Tamarack.		Pine.		Cedar.	
	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.
Abbotsford & N. E.								
Ahnapee & Western.								
Ashland, O. & M.					11,030	17.00	927	58.00
Bayfield Transfer.								
Big Falls Ry. Co.								
C. M. & St. Paul.								
Chicago & N. W.	675,731	60.93						
C. St. P., M. & O.	90,023	88.94	109,426	36.20	14,897	50.60	142,814	57.50
Chi., Burl. & Q.								
Chicago, L. S. & E.							198	66.00
Chi., Harv. & G. L.							1,500	68.00
Chicago & Lake Sup.								
Chippewa Val. & N.								
Drummond & S. W.								
Duluth, S. S. & Atl.	1,616	43.22	81,379	33.31			35,268	46.41
Elgin, Joliet & E.							11,198	55.00
Dunbar & Wausaukee								
Fairchild & N. E.								
Great Northern								
Green Bay & W.	2,360	55.00					21,232	58.00
Hazelhurst & S. E.			4,134	14.19				
Hillsboro & N. E.								
Illinois Central	307,891	49.00			2,283	39.00		
Iola & Northern.								
J. R. D. L. Co. Ry.								
Kew's, G. B. & W.	180	55.00					1,984	60.00
La Crosse & S. E.								
Lake Sup. T. & T.			4,591	42.36				
Laona & Northern.								
Marathon Co. Ry.								
Marquette, T. & W.								
Mineral Point & N.								
M., St. P. & S. S. M.	45,759	52.00					30,956	50.00
Northern Pacific	46,236	75.60	612,686	49.10				
N. W. Coal Ry. Co.			326	42.00				
Oshkosh Transp. Co.								
R. L. & V. Ry. Co.								
Robbins Ry. Co.								
Stanley, M. & P.								
Superior & S. E.								
Tomahawk & E.								
Waupaca-Green Bay.								
Whitcomb & Morris.								
Winona B. Ry. Co.					591	82.33	36	69.00
Wisconsin Central.								
Wisconsin & Mich.			5,053	37.00			162	47.00
Wisconsin & North.								
Wisconsin, R. & S.								
Wisconsin N. W.								
Lincoln & O. Co.								
Mattoon Ry. Co.								
Mill., B. V. & Chi.								
Total	1,139,706		817,795		28,271		246,269	

¹ Elm.

² Price shown is for untreated.

³ Ash.

WHOLE LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Hemlock.		Mixed.		Culls.		Bridge.		Switch.		Total.	
No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.	No.	Av. price at distributing point. Cts.
4,171	33.02									4,171	33.02
5,253	45.00									6,180	46.20
										11,000	17.00
		1,901,708	66.00							1,901,708	66.00
		1,630,218	51.06							2,314,949	57.22
92,634	37.70	17,459	41.20	45,538	18.20					472,791	48.40
3,941	51.00	3,354,977	53.45							3,354,997	53.45
		33,356	57.47	154	42.00					37,649	57.00
										1,500	63.00
4,490	22.00									4,490	22.00
13,302	10.58									13,302	10.58
134,730	38.47	*508	28.46	13,122	15.49	2,189	171.30	1,950	75.88	270,852	38.21
		78,357	56.00							89,549	56.00
		4,780	26.27							4,780	26.27
		2,354,063	54.30							2,354,063	54.30
55,045	15.00									78,687	47.46
										4,134	14.10
		*986,552	55.40							1,246,736	53.80
946	45.00									946	45.00
5,321	45.00	*1,533	45.00							9,018	48.50
								850	114.00	5,450	58.07
		7,430	25.80							7,430	25.80
553,438	31.59			10,345	18.00			6,183	101.00	443,701	35.50
		1,641,775	52.40	8,521	16.30					2,309,218	51.00
										526	42.00
8,056	38.49			470	25.00			167	81.00	8,693	38.60
		2,860	25.80							2,860	25.80
		*448,218	31.70			5,793	110.00	19,006	93.20	127	78.55
										473,700	58.10
7,552	37.00			2,177	15.00					14,944	37.12
3,936	25.00									3,936	25.00
692,815		12,412,904		80,347		7,962		28,857		15,455,036	

* Includes 540,544 red oak, treated, and 279,330 pine, treated.

* Treated.

* Track ties.

**CONSUMPTION OF FUEL BY
On Roads Operating in Wisconsin as Reported to the
Freight Locomotives.**

Name of company.	Bitumi- nous coal. Tons.	Wood.		Total fuel con- sumed. Tons.	Miles run.	Average pounds con- sumed per mile.
		Hard. Cords.	Soft. Cords.			
Abbotsford & Northeastern.....						
Ahnapee & Western.....	460			460	10,346	88.92
Ashland, Odanah & Marengo.....						
Bayfield Transfer						
Big Falls Ry. Co.....						
Chicago, Milwaukee & St. P.....	383,703		557	383,981	5,075,091	151.32
Chicago & Northwestern.....	500,294	942	1,884	501,865	4,817,407	208.35
Chicago, St. Paul, Mpls. & O.....	143,476		1,763	144,358	1,935,840	149.14
Chicago, Burlington & Quincy.....						
Chicago, Lake Shore & E.....						
Chicago, Harv. & Geneva Lake.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....	370			370	18,300	73.32
Drummond & Southwestern.....						
Duluth, South Shore & Atl.....	9,102		79	9,141	159,244	114.81
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern.....						
Green Bay & Western.....	8,357			8,357	146,280	114.36
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central	4,715	10		4,722	59,854	157.77
Iola & Northern.....						
J. R. Davis Lbr. Co., L. Ry.....						
Kewaunee, Green Bay & W.....	809			809	14,980	106.01
La Crosse & Southeastern.....						
Lake Superior T. & T.....						
Laona & Northern.....						
Marathon County Ry. Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpls., St. P. & S. Ste. Marie.....	28,908		304	29,060	551,460	103.00
Northern Pacific	12,332	6	49	12,360	187,065	132.15
Northwestern Coal Ry. Co.....						
Oshkosh Transportation Co.....						
Roddis L. & V. Co., L. Ry.....						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.....	437	15		452	10,322	87.56
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay						
Whitcomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central	214,754		1,292	215,400	2,440,108	176.55
Wisconsin & Michigan.....						
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon Ry. Co.....						
Milw., Bay View & Chicago.....						
Total	1,308,017	973	5,928	1,311,635	15,426,372	

¹ Includes 10,442 gals. fuel oil.² Gals. gasoline.

CONSUMPTION OF FUEL BY

Mixed Locomotives.

Name of company.	Bituminous coal. Tons.	Wood.		Total fuel consumed. Tons.	Miles run.	Average pounds consumed per m. fl.
		Hard. Cords.	Soft. Cords.			
Abbotsford & Northeastern...	889		48	913	9,459	193.04
Ahnapee & Western.....	1,842			1,842	42,568	68.05
Ashland, Odanah & M.....	2,063		100	2,113	23,980	175.77
Bayfield Transfer						
Big Falls R'y Co.....						
Chi., Milw. & St. Paul.....	26,654		38	26,673	478,405	111.51
Chicago & Northwestern.....	22,206	79	158	22,337	353,038	126.54
C., St. P., M. & O.....	10,016		126	10,079	272,356	74.01
Chicago, Burlington & Quincy						
Chicago, L. Shore & Eastern						
Chi., Harv. & Geneva L.....	1903			1903	48,298	37.40
Chicago & Lake Superior.....	800			800	7,220	120.00
Chippewa Valley & Northern						
Drummond & Southwestern						
Duluth, South Shore & Atl.....						
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern.....						
Green Bay & Western.....	4,598			4,598	135,216	68.01
Hazelhurst & Southeastern...	1,095			1,095	11,272	194.37
Hillsboro & Northeastern.....						
Illinois Central	2,547	5		2,550	32,336	157.74
Iola & Northern.....	389			389	11,976	64.96
J. R. D. L. Co., L. R'y.....						
Kewaunee, Green Bay & W.....	1,640			1,640	45,072	72.77
La Crosse & Southeastern.....	2,500		18	2,509	65,688	85.26
Lake Superior T. & T.....						
Laona & Northern.....						
Marathon County R'y Co.....						
Marquette, Tomahawk & W.....	1,292		44	1,314	20,012	131.32
Mineral Point & Northern.....	2,518			2,518	41,944	120.00
Mpols., St. P. & S. Ste. M.....	3,170		33	3,187	60,116	106.00
Northern Pacific.....	1,076		2	1,077	19,742	109.11
Northwestern Coal R'y Co.....						
Oshkosh Transportation Co.....						
Roddis L. & V. Co., L. R'y.....						
Robbins R'y Co.....						
Stanley, Merrill & Phillips...	1,025	36		1,061	24,344	87.18
Superior & Southeastern.....						
Tomahawk & Eastern.....	298		16	306	11,073	55.27
Waupaca Green Bay						
Whitcomb & Morris.....						
Winona Bridge R'y Co.....						
Wisconsin Central	6,378		133	6,444	152,329	84.61
Wisconsin & Michigan.....						
Wisconsin & Northern.....	2,563			2,563	64,928	78.95
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern						
Lincoln & Oneida County.....						
Mattoon R'y Co.....						
Milw., Bay View & Chicago...						
Total	95,962	120	716	96,411	1,931,372	

¹ Power house.

CONSUMPTION OF FUEL BY

Switching Locomotives.

Name of company.	Bituminous coal. Tons.	Wood.		Total fuel consumed. Tons.	Miles run.	Average pounds consumed per mile.
		Hard. Cord.	Soft. Cords.			
Abbotsford & Northeastern.....						
Ahnapee & Western.....						
Ashland, Odaunah & M.....						
Bayfield Transfer						
Big Falls R'y Co.....						
Chicago, Milwaukee & St. P.	103,796		112	106,852	2,508,274	85.87
Chicago & Northwestern.....	148,294	430	890	144,010	2,388,098	121.02
Chicago, St. P. M. & O.....	22,790		283	22,931	532,747	86.06
Chicago, Burlington & Q.....						
Chicago, Lake Shore & E.....	1,078		6	1,081	67,316	32.12
Chicago, Harvard & G. L.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.						
Drummond & Southwestern.....						
Duluth, South Shore & Atl...	317		20	327	13,553	48.25
Elgin, Joliet & Eastern.....	206		2	207	14,712	28.80
Dunbar & Wauwaukee.....						
Fairchild & Northeastern.....						
Great Northern						
Green Bay & Western.....	1,685			1,685	45,072	74.77
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central	269	1		269	3,421	157.06
Iola & Northern.....						
J. R. Davis L. Co., L. R'y.....						
Keewaunee, Green Bay & W.	400			400	11,268	71.00
La Crosse & Southeastern.....						
Lake Superior T. & T.....	7,020		52	7,046	172,140	81.86
Laona & Northern.....						
Marathon County R'y Co.....						
Marinette, Tomahawk & W.....						
Mineral Point & Northern.....						
Mpols., St. P. & S. Ste. M.....	1,257		13	1,263	24,618	102.00
Northern Pacific	5,645	2	14	5,654	108,217	109.51
Northwestern Coal R'y Co.....						
Oshkosh Transportation Co.....						
Roddis L. & V. Co., L. R'y.....						
Robbins R'y Co.....						
Stanley, Merrill & Phillips...	1,007	34		1,041	23,511	57.46
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Vaupach-Green Bay						
Whitcomb & Morris.....						
Winona Bridge R'y Co.....						
Wisconsin Central	81,570		337	81,738	459,143	138.25
Wisconsin & Michigan.....						
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern.						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon R'y Co.....						
Milw., Bay View & Chicago...						
Total	323,334	467	1,699	324,504	6,393,390	

LOCOMOTIVES, WISCONSIN, 1909—Continued.

Non-revenue Service Locomotives.

Bituminous coal. Tons.	Wood.		Total fuel consumed. Tons.	Miles run.	Average pounds con- sumed per mile.
	Hard. Cords.	Soft. Cords.			
168			168	3,080	109.09
13,792		26	13,805	281,952	97.93
11,969	96	196	12,153	292,725	83.06
6,400		80	6,440	145,992	88.22
163	1		164	4,675	69.97
317			317	7,065	89.74
114			114	1,449	157.63
114			114	2,080	109.63
1,803		19	1,813	35,974	101.00
1,210			1,210	19,543	123.83
100	3		103	2,428	83.00
13,812		94	13,850	198,458	143.28
49,982	102	415	50,380	990,497	

CONSUMPTION OF FUEL BY

Total for

Name of company.	Bituminous coal.		Hard wood.	
	Number of tons.	Average cost at distributing point.	Number of cords.	Average cost at distributing point.
Abbotsford & Northeastern...	889	\$2.95		
Ahnapee & Western.....	2,000	3.00		
Ashland, Odanah & M.....	2,063	3.45		
Bayfield Transfer				
Big Falls R'y Co.....				
Chicago, Milw. & St. P.....	684,435	2.04		
Chicago & Northwestern....	911,884	1.83	2,427	\$3.05
Chl., St. P., M. & O.....	258,687	2.88		
Chicago, Burlington & Q....				
Chicago, Lake Shore & E....	1,078	2.81		
Chicago, Harvard & G. L....	1903	2.00		
Chicago & Lake Superior...	800			
Chippewa Val. & Northern...	670	4.54		
Drummond & Southwestern ..				
Duluth, South Shore & Atl...	14,272	3.08		
Elgin, Joliet & Eastern.....	206	2.70		
Dunbar & Wausaukee.....				
Fairchild & Northeastern...				
Great Northern				
Green Bay & Western.....	18,674	2.87		
Hazelhurst & Southeastern...	1,095	4.25		
Hillsboro & Northeastern...				
Illinois Central	14,646	1.42	31	2.56
Iola & Northern.....	380	3.00		
J. R. Davis L. Co., L. R'y...				
Kewaunee, G. B. & W.....	2,990	2.95		
La Crosse & Southeastern...	2,500	3.00		
Lake Superior T. & T.....	7,020	3.01		
Laona & Northern.....				
Marathon County R'y Co....				
Marinette, Tomahawk & W....	1,392	4.40		
Mineral Point & Northern...	2,518	3.63		
M., St. P. & S. Ste. M.....	54,646	3.33		
Northern Pacific	25,221	3.06	11	2.92
Northwestern Coal R'y Co....				
Oshkosh Transportation Co....				
Roddis L. & V. Co., L. R'y...				
Robbins R'y Co.....				
Stanley, Merrill & Phillips...	2,579	3.65	88	1.47
Superior & Southeastern...				
Tomahawk & Eastern.....	298	4.40		
Waupaca-Green Bay				
Whitcomb & Morris.....				
Winona Bridge R'y Co.....				
Wisconsin Central	345,759	1.61		
Wisconsin & Michigan.....				
Wisconsin & Northern.....	2,563	4.25		
Wis., Ruby & Southern				
Wisconsin Northwestern				
Lincoln & Oneida County...				
Mattoon R'y Co.....				
Milw., Bay View & Chicago				
Total	2,360,077		2,568	

¹ Power house.² Includes 4,161 miles run on 374 gals., gasoline at 12 cts.; .0839 gals. per mile.

LOCOMOTIVES, WISCONSIN, 1909—Concluded.

Wisconsin.

Soft wood.		Total fuel consumed.		Miles run.	Average pounds consumed per mile.
Number of cords.	Average cost at distributing point.	Number of tons.	Average cost at distributing point.		
48	\$1 50	918	\$3 95	9,459	188.04
		2,000	3 00	57,086	70.09
100	1 00	2,113	3 45	23,980	175.77
933	2 22	684,901	2 04	11,937,397	97.93
4,814	2 05	916,256	1 83	12,368,348	148.16
3,188	1 42	200,281	2 88	4,434,324	117.40
6	1 39	1,081	2 81	67,316	32.12
		1903	2 60	48,298	37.40
		800		7,230	120.00
		670	4 54	22,461	73.22
134	1 59	14,340	3 06	328,810	87.22
2	1 38	207	2 70	14,719	23.30
		18,674	2 87	475,361	78.57
		1,095	4 35	11,273	194.37
		14,666	1 43	185,900	157.74
		380	3 00	11,976	64.96
		2,990	2 95	74,304	80.48
18	2 00	2,509	3 00	65,688	85.20
52	2 44	7,046	3 01	172,140	81.83
44	1 00	1,314	4 36	20,012	131.32
		2,518	3 63	41,944	120.06
575	1 80	54,934	3 33	1,014,619	105.00
93	2 92	23,277	3 05	488,319	108.53
		2,677	3 58	61,231	87.14
16	1 00	306	4 34	11,073	55.27
2,573	1 51	347,046	1 02	4,713,174	147.23
		2,563	4 25	64,928	78.95
12,639		2,308,459		36,761,162	

**CONSUMPTION OF FUEL BY
On Roads Operating in Wisconsin as Reported to the
Freight Locomotives.**

Name of company.	Bitumi- nous coal. Tons.	Wood.		Total fuel con- sumed. Tons.	Miles run.	Average pounds con- sumed per mile.
		Hard. Cords.	Soft. Cords.			
Abbotsford & Northeastern.....	.....	.....	.....	460	10,346	88.98
Ahnapee & Western.....	460	.....	.....	.....	.....	.....
Ashland, Odanah & Marengo	.....	.....	.....	.....	.....	.....
Bayfield Transfer .....	.....	.....	.....	.....	.....	.....
Big Falls Ry. Co.....	.....	.....	.....	.....	.....	.....
Chicago, Milw. & St. Paul.....	1,704,087	.....	2,101	1,705,087	19,879,919	151.32
Chicago & Northwestern.....	1,879,415	3,660	7,380	1,885,565	18,796,262	200.63
Chicago, St. P., Mpls. & O.	279,840	.....	3,456	281,508	3,749,628	150.18
Chicago, Burlington & Q.....	2,056,817	.....	22,599	2,088,116	17,533,680	235.90
Chicago, Lake Shore & E.....	79,233	.....	402	79,434	765,274	207.60
Chicago, Harvard & G. L.....	.....	.....	.....	.....	.....	.....
Chicago & Lake Superior.....	.....	.....	.....	.....	.....	.....
Chippewa Valley & Northern	670	.....	.....	670	18,300	82.00
Drummond & Southwestern	.....	.....	.....	.....	.....	.....
Duluth, South Shore & Atl....	54,520	.....	468	54,754	963,848	114.81
Elgin, Joliet & Eastern.....	86,760	.....	557	87,088	906,373	192.05
Dunbar & Wausaukee.....	.....	.....	.....	.....	.....	.....
Fairchild & Northeastern.....	.....	.....	.....	.....	.....	.....
Great Northern.....	1,043,992	17,554	.....	1,055,695	9,231,973	228.95
Green Bay & Western.....	8,357	.....	.....	8,357	146,230	114.23
Hazelhurst & Southeastern.....	.....	.....	.....	.....	.....	.....
Hillsboro & Northeastern.....	.....	.....	.....	.....	.....	.....
Illinois Central.....	1,365,543	2,915	.....	1,368,660	17,169,236	159.43
Iola & Northern.....	.....	.....	.....	.....	.....	.....
J. R. Davis L. Co., L. Ry....	.....	.....	.....	.....	.....	.....
Kewaunee, Green Bay & W.	800	.....	.....	800	14,980	108.01
La Crosse & Southeastern.....	.....	.....	.....	.....	.....	.....
Lake Superior T. & T.....	.....	.....	.....	.....	.....	.....
Laona & Northern.....	.....	.....	.....	.....	.....	.....
Marathon County Ry. Co.....	.....	.....	.....	.....	.....	.....
Marinette, Tomahawk & W.	.....	.....	.....	.....	.....	.....
Mineral Point & Northern.....	.....	.....	.....	.....	.....	.....
Mpls., St. P. & S. S. Marie	144,829	.....	1,523	145,691	2,785,676	104.60
Northern Pacific	1,509,585	653	5,884	1,512,937	13,295,150	227.58
Northwestern Coal Ry. Co....	.....	.....	.....	.....	.....	.....
Oshkosh Transportation Co.	.....	.....	.....	.....	.....	.....
Roddis L. & V. Co., L. Ry..	.....	.....	.....	.....	.....	.....
Robbins Ry. Co.....	.....	.....	.....	.....	.....	.....
Stanley, Merrill & Phillips..	437	15	.....	452	10,323	87.58
Superior & Southeastern.....	.....	.....	.....	.....	.....	.....
Tomahawk & Eastern.....	.....	.....	.....	.....	.....	.....
Waupaca-Green Bay .....	.....	.....	.....	.....	.....	.....
Whitcomb & Morris.....	.....	.....	.....	.....	.....	.....
Winona Bridge Ry. Co.....	.....	.....	.....	.....	.....	.....
Wisconsin Central	260,663	.....	1,464	251,426	2,848,272	176.55
Wisconsin & Michigan.....	5,080	.....	.....	5,080	97,930	108.00
Wisconsin & Northern.....	.....	.....	.....	.....	.....	.....
Wisconsin, Ruby & Southern	.....	.....	.....	.....	.....	.....
Wisconsin Northwestern.....	.....	.....	.....	.....	.....	.....
Lincoln & Onelda County....	.....	.....	.....	.....	.....	.....
Mattoon Ry. Co.....	.....	.....	.....	.....	.....	.....
Milw., Bay View & Chicago.	.....	.....	.....	.....	.....	.....
Total	10,471,027	24,327	45,784	10,511,049	108,208,448	.....

¹ Includes 11,614 gals. fuel oil

² Gals. gasoline.

LOCOMOTIVES, WHOLE LINE, 1909.

Railroad Commission for the Year Ending June 30, 1909.

Passenger Locomotives.

Bituminous coal. Tons.	Wood.		Total fuel consumed. Tons.	Miles run.	Average pounds consumed per mile.
	Hard. Cords.	Soft. Cords.			
30			30	1,072	55.97
540,415		666	540,778	12,661,981	85.42
932,874	3,435	6,870	938,982	17,500,590	107.31
157,894		1,950	158,869	3,387,617	93.79
813,147		11,758	819,027	16,079,085	101.87
			375	4,161	2.083
27,601		204	27,794	895,744	62.06
411,896	6,926		416,513	8,529,653	96.66
3,717			3,717	141,728	52.45
976,682	2,081		979,052	12,282,342	159.42
27			27	904	50.73
129,832		1,292	123,497	2,331,116	104.61
570,271	261	2,478	571,684	10,116,447	113.02
95,076		858	95,505	1,762,095	108.40
4,148			4,148	134,082	63.00
4,656,750	12,703	26,076	4,679,603	85,858,567	

* Includes 218,049 gals. fuel oil.

* Includes 155,979 gals. fuel oil.

CONSUMPTION OF FUEL BY

Mixed Locomotives.

Name of company.	Bituminous coal. Tons.	Wood.		Total fuel consumed. Tons.	Miles run.	Average pounds consumed per mile.
		Hard. Cords.	Soft. Cords.			
Abbotsford & Northeastern....	889	.....	48	913	9,459	193.04
Annapee & Western.....	1,342	.....	.....	1,342	42,568	68.05
Ashland, Odanah & Marengo.....	2,063	.....	100	2,113	23,980	175.77
Bayfield Transfer.....	.....	.....	.....	.....	.....	.....
Big Falls Ry. Co.....	.....	.....	.....	.....	.....	.....
Chicago, Milwaukee & St. P....	62,556	.....	77	62,594	1,122,643	111.51
Chicago & Northwestern.....	94,139	308	616	94,652	1,579,650	119.84
Chicago, St. P., Mpls. & O....	26,078	.....	322	26,239	615,176	85.31
Chicago, Burlington & Quincy.....	130,424	.....	1,515	131,182	1,270,028	206.58
Chicago, Lake Shore & E.....	.....	.....	.....	.....	.....	.....
Chicago, Harvard & G. L.....	1,807	.....	.....	1,807	96,596	37.40
Chicago & Lake Superior.....	800	.....	.....	800	7,320	120.00
Chippewa Valley & Northern.....	.....	.....	.....	.....	.....	.....
Drummond & Southwestern.....	.....	.....	.....	.....	.....	.....
Duluth, South Shore & Atl.....	442	.....	5	444	14,566	60.93
Elgin, Joliet & Eastern.....	2,684	.....	17	2,693	31,465	171.17
Dunbar & Wausaukee.....	.....	.....	.....	.....	.....	.....
Fairchild & Northeastern.....	.....	.....	.....	.....	.....	.....
Great Northern.....	50,774	854	.....	51,343	810,808	126.63
Green Bay & Western.....	4,508	.....	.....	4,508	135,216	68.01
Hazelhurst & Southeastern.....	1,095	.....	.....	1,095	11,972	194.37
Hillsboro & Northeastern.....	.....	.....	.....	.....	.....	.....
Illinois Central.....	26,174	54	.....	26,236	368,778	159.60
Iola & Northern.....	380	.....	.....	389	11,976	64.96
J. R. Davis Lbr. Co., L. Ry.....	.....	.....	.....	.....	.....	.....
Kewanee, Green Bay & W.....	1,640	.....	.....	1,640	45,072	72.77
La Crosse & Southeastern.....	2,500	.....	18	2,509	65,698	85.23
Lake Superior Term. & T.....	.....	.....	.....	.....	.....	.....
Laona & Northern.....	.....	.....	.....	.....	.....	.....
Marathon County Ry. Co.....	.....	.....	.....	.....	.....	.....
Marinette, Tomahawk & W.....	1,292	.....	44	1,314	20,012	131.32
Mineral Point & Northern.....	2,518	.....	.....	2,518	41,944	120.03
Mpls., St. Paul & S. S. Marle.....	20,846	.....	218	20,965	401,723	104.22
Northern Pacific.....	42,537	24	198	42,632	742,276	114.92
Northwestern Coal Ry. Co.....	.....	.....	.....	.....	.....	.....
Oshkosh Transportation Co.....	.....	.....	.....	.....	.....	.....
Roddis L. & V. Co., L. Ry.....	.....	.....	.....	.....	.....	.....
Robbins Ry. Co.....	.....	.....	.....	.....	.....	.....
Stanley, Merrill & Phillips.....	1,025	39	.....	1,031	24,344	87.18
Superior & Southeastern.....	.....	.....	.....	.....	.....	.....
Tomahawk & Eastern.....	298	.....	16	306	11,073	55.27
Waupaca-Green Bay.....	.....	.....	.....	.....	.....	.....
Whitcomb & Morris.....	.....	.....	.....	.....	.....	.....
Winona Bridge Ry. Co.....	.....	.....	.....	.....	.....	.....
Wisconsin Central.....	6,410	.....	67	6,443	152,329	84.61
Wisconsin & Michigan.....	.....	.....	.....	.....	.....	.....
Wisconsin & Northern.....	2,563	.....	.....	2,563	64,928	78.95
Wisconsin, Ruby & Southern.....	.....	.....	.....	.....	.....	.....
Wisconsin Northwestern.....	.....	.....	.....	.....	.....	.....
Lincoln & Oneida Co.....	.....	.....	.....	.....	.....	.....
Mattoon Ry. Co.....	.....	.....	.....	.....	.....	.....
Milw., Bay View & Chicago.....	.....	.....	.....	.....	.....	.....
Total.....	487,883	1,276	3,261	490,401	7,680,787	.....

¹ Power house.² Includes 4,180 gals. fuel oil.

CONSUMPTION OF FUEL BY

Switching Locomotives.

Name of company.	Bitumi- nous coal. Tons.	Wood.		Total fuel con- sumed. Tons.	Miles run.	Average pounds con- sumed per mile.
		Hard. Cords.	Soft. Cords.			
Abbotsford & Northeastern.....						
Ahnapee & Western.....						
Ashland, Odanah & Marengo.....						
Bayfield Transfer						
Big Falls Ry. Co.....						
Chicago, Milwaukee & St. P... 311,607			534	311,799	7,305,050	85.37
Chicago & Northwestern..... 518,634	1,684	3,368	521,441	8,581,880	121.48	
Chicago, St. P., Mpls. & O.... 37,501			834	37,918	1,542,104	88.08
Chicago, Burlington & Quincy 442,843		6,232	445,959	8,162,678	109.26	
Chicago, Lake Shore & E..... 32,592			126	32,805	2,369,121	72.98
Chicago, Harvard & Geneva L.						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atl.... 7,142			122	7,303	396,587	48.25
Elgin, Joliet & Eastern..... 48,916			339	48,985	925,344	105.76
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....						
Great Northern..... 231,749		3,894	234,346	3,304,414	141.84	
Green Bay & Western..... 1,685			1,685	45,072	74.77	
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central..... 513,944	1,097		521,398	6,468,914	161.35	
Iola & Northern.....						
J. R. Davis Lbr. Co., L. Ry....						
Kewaunee, Green Bay & W.... 400			400	11,368	71.00	
La Crosse & Southeastern.....						
Lake Superior T. & T..... 7,020			52	7,046	172,140	81.86
Laona & Northern.....						
Marathon County Ry. Co.....						
Marquette, Tomahawk & W....						
Mineral Point & Northern.....						
Mpls., St. P. & S. S. Marie... 25,546			239	25,681	490,175	104.78
Northern Pacific..... 232,708	45	408	232,942	4,624,373	121.68	
Northwestern Coal Ry. Co.....						
Oshkosh Transportation Co.....						
Roddis L. & V. Co., L. Ry....						
Robbins Ry. Co.....						
Stanley, Merrill & Phillips.... 1,007	34		1,041	23,811	87.46	
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay.....						
Whitcomb & Morris.....						
Winona Bridge Ry. Co.....						
Wisconsin Central..... 36,914			608	37,217	827,776	138.25
Wisconsin & Michigan..... 700			700	23,290	60.00	
Wisconsin & Northern.....						
Wisconsin, Ruby & Southern...						
Wisconsin Northwestern.....						
Lincoln & Oneida County.....						
Mattoon Ry. Co.....						
Milw., Bay View & Chicago...						
Total.....	2,610,808	6,754	13,042	2,628,596	45,074,497	

¹ Includes 82,077 gals. fuel oil and 6,203 tons of coke.

LOCOMOTIVES, WHOLE LINE, 1900—Continued.

Non-revenue Service Locomotives.

Bitumi- nous coal. Tons.	Wood.		Total fuel con- sumed. Tons.	Miles run.	Average pounds con- sumed per mile.
	Hard. Cords.	Soft. Cords.			
168			168	3,080	109.00
74,287		91	74,333	1,518,020	97.93
93,064	382	764	93,701	1,946,565	96.37
12,473		155	12,649	290,833	77.08
108,793		1,588	109,563	1,849,330	118.49
22,743		116	22,801	319,656	207.60
1,140		9	1,145	32,729	69.97
7,204		42	7,225	75,263	192.00
164,120	2,759		165,959	1,933,681	169.81
317			317	7,065	89.74
45,802	97		45,913	576,266	159.35
114			114	2,080	109.62
13,200		139	13,271	255,167	104.01
144,184	15	154	144,271	2,818,648	102.37
100	3		103	2,432	83.00
14,225		97	14,274	199,248	143.38
248			248	12,520	31.00
702,181	3,253	3,105	705,954	11,771,664	

² Includes 7,314 gals. fuel oil.

CONSUMPTION OF FUEL BY

Totals for

Name of Company.	Bituminous coal.		Hard wood.	
	Number of tons.	Average cost at distributing point.	Number of cords.	Average cost at distributing point.
Abbotsford & Northeastern...	839	\$2 95		
Ahnapee & Western.....	2,000	3 00		
Ashland, Odanah & M.....	2,063	3 45		
Bayfield Transfer				
Big Falls Ry. Co.....				
Chicago, Milw. & St. Paul..	2,694,063	2 04		
Chicago & Northwestern....	3,519,541	1 83	9,504	\$2 05
Chicago, St. P., Mpls. & O.	543,896	2 86		
Chicago, Burl. & Quincy....	3,552,962	1 68		
Chicago, Lake Shore & E....	184,568	1 32		
Chicago, Harvard & G. L....	21,807	2 60		
Chicago & Lake Superior....	800			
Chippewa Valley & Northern	970	4 54		
Drummond & Southwestern..				
Duluth, South Shore & Atl..	91,109	3 08		
Elgin, Joliet & Eastern.....	145,478	1 08		
Dunbar & Wausaukee.....				
Fairchild & Northeastern...				
Great Northern	1,908,407	2 59	32,008	2 23
Green Bay & Western.....	18,674	2 87		
Hazelhurst & Southeastern..	1,095	4 25		
Hillshoro & Northeastern...				
Illinois Central	2,929,293	1 23	6,245	2 14
Iola & Northern	889	3 00		
J. R. Davis L. Co., L. Ry...				
Kewaunee, Green Bay & W.	2,990	2 95		
La Crosse & Southeastern...	2,500	3 00		
Lake Superior T. & T.....	7,020	3 01		
Laona & Northern				
Marathon County Ry. Co....				
Marinette, Tomahawk & W.	1,292	4 40		
Mineral Point & Northern...	2,518	3 63		
Mpls., St. P. & S. S. M.....	329,195	3 71		
Northern Pacific	2,501,574	2 67	998	2 09
Northwestern Coal Ry. Co...				
Oshkosh Transportation Co.				
Roddis L. & V. Co., L. Ry.				
Robbins Ry. Co.....				
Stanley, Merrill & Phillips.	2,379	3 65	88	1 47
Superior & Southeastern...				
Tomahawk & Eastern.....	298	4 40		
Waupaca-Green Bay				
Whitcomb & Morris.....				
Winona Bridge Ry. Co.....				
Wisconsin Central	423,507	1 61		
Wisconsin & Michigan.....	10,126			
Wisconsin & Northern.....	2,563	4 25		
Wisconsin, Ruby & S.....				
Wisconsin Northwestern....				
Lincoln & Oneida County...				
Mattoon Ry. Co.....				
Milw., Bay View & Chi.....				
Total	18,938,886		48,838	

¹ Includes 11,614 gals. oil at 11.25 cts. per gal.² Power house.³ Includes 4,161 miles run on 374 gals. gasoline at 12 cts.; .0892 gal. per mile.

SUMMARY OF ACCIDENTS TO PERSONS IN THE STATE OF

Kind of

Name of company.	Coupling or uncoupling.		Collisions.		Derailments.		Parting of trains.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Ashland, Odanah & Marengo.....						1		
Chicago, Milwaukee & St. Paul.....	1	22		16		18		4
Chicago & Northwestern.....	1	38	2	38	4	12		2
Chi., St. Paul, Minneapolis & Omaha.....		5				20		
Chicago, Burlington & Quincy.....				1				
Chicago, Lake Shore & Eastern.....								
Chippewa Valley & Northern.....								
Duluth, South Shore & Atlantic.....								
Dunbar & Wausaukee.....								
Great Northern.....	1	3				3		
Green Bay & Western.....								
Hazelhurst & Southeastern.....		1						
Illinois Central.....	1	1						
Kewaunee, Green Bay & Western.....								
Lake Superior Terminal & Transfer.....								
Mineral Point & Northern.....								
Minneapolis, St. Paul & Sault Ste. Marie.....		2		4	1			
Northern Pacific.....		1				1		
Stanley, Merrill & Phillips.....								
Wisconsin Central.....	1	6	1	16		5		2
Wisconsin & Michigan.....								
Mattoon.....								
Total.....	5	69	3	75	5	60		8

WISCONSIN FROM JULY 1, 1908. TO JUNE 30, 1909.
 accident.

Locomotives or cars breaking down.		Falling from trains, locomotives or cars.		Jumping on or off trains, locomotives or cars.		Struck by trains, locomotives or cars.		Overhead obstructions.		Other causes.		Total.	
Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1	11	7	53	3	29	50	59		4	3	227	74	1
	13	6	66	6	87	52	67	1	6	3	494	75	443
	5		13	1	4	11	12			1	79	13	813
		1	1	1		4	1			1	1	7	134
					1						1		4
							1						2
		1		1	1	1	1					3	1
						1						1	2
	2		11			3	5		1		5	4	30
		1										1	
					1	1							1
						3					15	2	17
							2					3	2
													2
	1		4		6	3	3				16	4	36
	3	1	10		3		2				9	1	29
											2		2
	1		9	3	27	18	20	1	1	6	78	30	105
					1						1		1
													1
1	36	17	167	15	100	156	173	2	12	14	928	218	1,688

SUMMARY OF ACCIDENTS TO PERSONS IN THE STATE
Classes of

Name of company.	Trainmen.		Shopmen.		Station men.		Other employees.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Ashland, Odanah & Marengo.....		1						
Chicago, Milwaukee & St. Paul.....	12	203	1	2	3	4	8	162
Chicago & Northwestern.....	10	353		20	1	30	8	258
Chicago, St. Paul, Minn. & Omaha.....	1	37		3		3	2	46
Chicago, Burlington & Quincy.....		2	1				1	1
Chicago, Lake Shore & Eastern.....		1						1
Chippewa Valley & Northern.....								
Duluth, South Shore & Atlantic.....	1	1						
Dunbar & Wausaukee.....							1	
Great Northern.....		25					2	4
Green Bay & Western.....	1							
Hazelhurst & Southeastern.....		1						
Illinois Central.....		5			2	1		4
Kewaunee Green Bay & Western.....								
Lake Superior Terminal & Transfer.....								
Mineral Point & Northern.....								
Minn., St. Paul & Sault Ste. Marie.....	1	18		2			1	8
Northern Pacific.....	1	19						6
Stanley, Merrill & Phillips.....				1		1		
Wisconsin Central.....	3	71				1	9	37
Wisconsin & Michigan.....		1						
Mattoon.....								1
Total.....	39	738	2	37	6	40	32	530

OF WISCONSIN FROM JULY 1, 1903, TO JUNE 30, 1909—Concluded.
Persons.

Passengers.				Trespassers.				Neither trespassers, passengers nor employees.		On crossings.		Total.		Loss in dollars.	
On trains.		On platform.		On trains.		On right of way.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Collisions.	Derailments.
Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.								
1	19	2	6	7	20	4	16	25	8	15	74	443	1	\$11,663 00	\$10,331 50
1	47	11	4	21	16	8	21	30	12	26	75	813	23,180 00	23,379 00	
1	17	4	3	10	3	1	3	14	1	2	13	138	6,329 00	40,296 77	
1			2		1		1	1			7	4	285 00	780 00	
												2			283 56
				1		1		1			3	1			
											1	2			
						1	1	1			4	30	900 00	3,820 00	
											1			900 00	
	3						1	3			2	1			
						2			1		3	7			
						1				1		2			
	1			4			1	3	1		4	36	3,750 00	6,700 00	233 00
		2		1			1	1			1	29	290 00	1,048 47	6,700 00
1	31	1	5	4	1	6	8	2	5	4	6	30	165	12,609 09	6,284 20
												1			
3	118	1	24	22	44	50	23	45	84	27	50	218	1,688	\$64,016 00	\$31,056 50

CHARACTERISTICS OF RAIL

As Reported to the Railroad Commission

Name of company.	Iron or steel bridges.					
	No.	Aggregate length.		Minimum length.		Maximum length.
		Feet.	In.	Feet.	In.	
Abbotsford & Northeastern.....						
Ahnapee & Western.....	2	88		40		48
Ashland, Odanah & Marengo.....						
Bayfield Transfer.....						
Big Falls R'y Co.....						
Chicago, Milwaukee & St. Paul.....	213	26,800		8		938
Chicago & Northwestern.....	591	41,013	4	5		2,229
Chicago, St. Paul, Minneapolis & O.....	210	15,670		14		890
Chicago, Burlington & Quincy.....	14	6,005		20		1,458
Chicago, Lake Shore & Eastern.....						
Chicago, Harvard & Geneva Lake.....						
Chicago & Lake Superior.....						
Chippewa Valley & Northern.....						
Drummond & Southwestern.....						
Duluth, South Shore & Atlantic.....	9	445	7	18		133
Elgin, Joliet & Eastern.....						
Dunbar & Wausaukee.....						
Fairchild & Northeastern.....	2	270		110		160
Great Northern.....	10	3,964		21		1,632
Green Bay & Western.....	13	2,092		30		624
Hazelhurst & Southeastern.....						
Hillsboro & Northeastern.....						
Illinois Central.....	13	1,649		99		250
Iola & Northern.....						
J. R. Davis Lumber Co., Logging R'y.....						
Kewaunee, Green Bay & Western.....	4	240		30		90
La Crosse & Southeastern.....						
Lake Superior Terminal & Transfer.....						
Laona & Northern.....						
Marathon County R'y Co.....						
Marquette, Tomahawk & Western.....						
Mineral Point & Northern.....						
Minneapolis, St. Paul & Sault Ste. M.....	8½	2,145		46		566
Northern Pacific.....	7	1,525		40		803
Northwestern Coal R'y Co.....						
Oshkosh Transportation Co.....						
Roddis Lumber & Veneer Co., Log. R'y.....						
Robbins R'y Co.....						
Stanley, Merrill & Phillips.....						
Superior & Southeastern.....						
Tomahawk & Eastern.....						
Waupaca-Green Bay.....						
Whitcomb & Morris.....						
Winona Bridge R'y Co.....						
Wisconsin Central.....	66	13,388	7	24		2,339
Wisconsin & Michigan.....	1	372		372		372
Wisconsin & Northern.....	4	225		30		75
Wisconsin, Ruby & Southern.....						
Wisconsin Northwestern.....	1	55		55		55
Lincoln & Oneida County.....						
Matttoon R'y Co.....						
Milwaukee, Bay View & Chicago.....						
Total.....	1,170½	115,941	6	5		2,339

¹ Includes two pontoon bridges, 400 and 405 feet in length.

CHARACTERISTICS OF RAILROADS.

Name of company.	Combination bridges.					
	No.	Aggregate length.		Minimum length.		Maximum length.
		Feet.	In.	Feet.	In.	Feet. In.
Abbotsford & Northeastern.....	1	1,468	.....	1,468	.....	1,468
Ahnapee & Western.....
Ashland, Odanah & Marengo.....
Bayfield Transfer.....
Big Falls R'y Co.....
Chicago, Milwaukee & St. Paul.....	2	399	6	42	.....	357 6
Chicago & Northwestern.....
Chicago, St. Paul, Minneapolis & O.....
Chicago, Burlington & Quincy.....
Chicago, Lake Shore & Eastern.....
Chicago, Harvard & Geneva Lake.....
Chicago & Lake Superior.....
Chippewa Valley & Northern.....
Drummond & Southwestern.....
Duluth, South Shore & Atlantic.....
Elgin, Joliet & Eastern.....
Dunbar & Wausaukee.....
Fairchild & Northeastern.....
Great Northern.....
Green Bay & Western.....
Hazelhurst & Southeastern.....
Hillsboro & Northeastern.....
Illinois Central.....
Iola & Northern.....
J. R. Davis Lumber Co., Logging R'y.....
Keweenaw, Green Bay & Western.....	1	1,700	.....	1,700	.....	1,700
La Crosse & Southeastern.....
Lake Superior Terminal & Transfer.....
Laona & Northern.....
Marathon County R'y Co.....
Marinette, Tomahawk & Western.....	1	567	.....	567	.....	567
Mineral Point & Northern.....	5	469	.....	60	.....	123
Minneapolis, St. Paul & Sault Ste. M.....	4½	2,816	.....	190	.....	1,573
Northern Pacific.....
Northwestern Coal R'y Co.....
Oshkosh Transportation Co.....
Roddis Lumber & Veneer Co., L. R'y.....
Robbins R'y Co.....
Stanley, Merrill & Phillips.....
Superior & Southeastern.....
Tomahawk & Eastern.....
Waupaca-Green Bay.....
Whitcomb & Morris.....
Winona Bridge R'y Co.....
Wisconsin Central.....
Wisconsin & Michigan.....	2	81	.....	42	.....	42
Wisconsin & Northern.....
Wisconsin, Ruby & Southern.....
Wisconsin Northwestern.....
Lincoln & Oneida County.....
Mattoon R'y Co.....
Milwaukee, Bay View & Chicago.....
Total.....	16½	7,498	6	42	.....	1,700

¹ Includes two pontoon bridges, 805 feet in length.

WISCONSIN, 1900—Continued.

Total bridges.						Trestles.							
No.	Aggregate length.		Minimum length.		Maximum length.		No.	Aggregate length.		Minimum length.		Maximum length.	
	Feet.	In.	Feet.	In.	Feet.	In.		Feet.	In.	Feet.	In.	Feet.	In.
8	848		64		400								
11	2,338						25	1,175		24		175	
							2	1,235		610		625	
1233	30,779		8		958		1,212						
734	51,107	2½	4		2,289	6	1,553	137,283		5		1,652	
298	21,556		14		880		645	49,621		5		2,181	
15	6,184		20		1,453		241	22,011		8		1,260	
2	300		125		175		4	300		30		100	
							1	210		210		210	
15	878	7	16		150		31	7,502		16		1,193	
2	184	2	56	4	77	10							
9	550		30		160								
10	8,964		21		1,632		6	3,910		123		1,445	
114	6,122		28		624								
1	277		277		277								
44	1,879		3		99		178	14,401		5		614	
5	437		60		120								
10	2,292		30		1,700								
65	4,494		9		325								
5	1,500				587		2	80		30		50	
5	439		60		123		60	2,672		16		160	
138	25,405		15		1,513								
9	2,095		40		526		30	7,394		13		2,288	
2	202		42		160		2	268		79		189	
6	592		48		176								
3	110		25		45								
4	72												
72	14,689	7	24		2,389		575	57,433		10		1,420	
1	372		372		372		2	802		210		592	
6	309		30		75		12	3,109	8	52		1,377	7
1	55		55		55								
748	180,010	6½	4		2,339		4,581	299,356	8	5		2,288	

CHARACTERISTICS OF RAILROADS.

Tunnels.

Name of company.	No.	Aggregate length.		Minimum length.		Maximum length.		Height of lowest above surface of rail.	
		Feet.	In.	Feet.	In.	Feet.	In.	Feet.	In.
Abbotsford & N. E.....									
Ahnapee & Western.....									
Ashland, Odanah & M.....									
Bayfield Transfer.....									
Big Falls R'y Co.....									
Chi., M., & St. P.....	1	1,330		1,330		1,330		18	2
Chicago & Northwestern.....	4	7,447		354		3,822		17	2
Chi., St. P., M. & O.....	1	872		872		872		18	8
Chi., Burl. & Quincy.....									
Chi., Lake Shore & E.....									
Chi., Harv. & G. L.....									
Chi. & Lake Superior.....									
Chippewa Valley & N.....									
Drummond & S. W.....									
Dul., S. S. & Atlantic.....									
Elgin, Joliet & Eastern.....									
Dunbar & Wausaukee.....									
Fairchild & N. E.....									
Great Northern.....									
Green Bay & Western.....									
Hazelhurst & S. E.....									
Hillsboro & N. E.....									
Illinois Central.....	1	1,214		1,214		1,214			
Iola & Northern.....									
J. R. D. L. Co., L. R'y.....									
Kewaunee, G. B. & W.....									
La Crosse & S. E.....									
Lake Superior T. & T.....									
Laona & Northern.....									
Marathon Co. R'y Co.....									
Marquette, T. & W.....									
Mineral Point & N.....									
M., St. P. & S. Ste. M.....									
Northern Pacific.....									
N. W. Coal R'y Co.....	1	75		75		75			
Oshkosh Trans. Co.....									
R. L. & V. Co., L. R'y.....									
Robbins R'y Co.....									
Stanley, Merrill & Phil.....									
Superior & Southeastern.....									
Tomahawk & Eastern.....									
Waupaca-Green Bay.....									
Whitcomb & Morris.....									
Winona Bridge R'y Co.....									
Wisconsin Central.....									
Wisconsin & Michigan.....									
Wisconsin & Northern.....									
Wisconsin, Ruby & S.....									
Wisconsin N. W.....									
Lincoln & Oneida Co.....									
Mattoon R'y Co.....									
Milw., Bay View & Chi.....									
Total.....	8	10,938		75		3,822		17	2

CHARACTERISTICS OF RAILROADS.
Overhead Railway Crossings.

Name of company.	Bridges.			Conduits.			Trestles.			Total.		
	Number.	Height of lowest above surface of rail.		Number.	Height of lowest above surface of rail.		Number.	Height of lowest above surface of rail.		Number.	Height of lowest above surface of rail.	
		Feet.	In.		Feet.	In.		Feet.	In.		Feet.	In.
Abbotsford & N. E.												
Ahnapee & Western												
Ashland, O. & M.							1			1		
Bayfield Transfer												
Big Falls Ry Co.												
Chl., M. & St. P.	6	17	5½				2	22	6	8	17	5½
Chicago & N. W.	9	18		1	22	9				10	18	
C., St. P., M. & O.	2	17	6							2	17	6
Chl., Burl. & Q.	1	22	1							1	22	1
Chl., L. S. & E.												
Chl., H. & G. L.												
Chl., & Lake Sup.												
Chippewa Val. & N.												
Drummond & S. W.												
Dul., S. S. & Atl.	2	22								2	22	
Elgin, Joliet & E.												
Dunbar & Waukeee												
Fairchild & N. E.												
Great Northern												
Green Bay & W.												
Hazelhurst & S. E.												
Hillsboro & N. E.												
Illinois Central	1	19								1	19	
Iola & Northern												
J. R. D. L. Co. L. Ry												
Kew-nee G. B. & W.												
La Crosse & S. E.												
Lake Sup. T. & T.												
Laona & Northern												
Marathon Co. Ry.												
Marinette, T. & W.												
Mineral Point & N.												
M., St. P. & S. S. M.												
Northern Pacific												
N. W. Coal Ry. Co.												
Oshkosh T. Co.												
Roddis L. & V. Ry.												
Robbins Ry. Co.												
Stanley, M. & P.												
Superior & S. E.												
Tomahawk & E.												
Wauwata-Green Bay												
Whitcomb & Morris												
Winona B. Ry. Co.												
Wisconsin Central	5	17	3				6	20	6	11	17	3
Wisconsin & Mich.												
Wisconsin & North.												
Wisconsin, R. & S.												
Wisconsin N. W.												
Lincoln & Onelda												
Mattoon Ry. Co.												
Millw., B. V. & Chl.												
Total	26	17	3	1	22	9	9	20	6	36	17	3

¹ Owned and operated jointly with W. U. Teleg. Co.

² Includes 207.80 miles owned jointly with W. U. Teleg. Co., operated by W. U. Teleg. Co.

³ Owned jointly with W. U. Teleg. Co.

WISCONSIN, 1900—Concluded.

Telegraph.

A. Owned by company named in the margin.				B. Owned by another company, but located on property of road named in margin.			
Miles of line.	Miles of wire.	Operated by company named in margin.		Operated by another company.		Miles of line.	Miles of wire.
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.		
15.16	15.16	15.16	15.16				
¹ 34.00	¹ 35.70						
16.00	16.00	16.00	16.00				
1,648.80	8,237.49			1,648.80	8,267.49		
	² 405.90		95.80		³ 307.80	\$ 074.47	⁴ 12,251.88
226.17	782.94	226.17	782.94			750.98	6,841.95
							2,036.30
⁴ 15.00	⁴ 15.00	15.00	15.00				
¹ 112.47	¹ 180.35						
32.97	170.51		125.95		⁵ 44.53		
¹ 260.00	¹ 260.00						
⁴ 11.00	⁴ 11.00	11.00	11.00				
⁴ 5.00	⁴ 5.00	5.00	5.00				
						91.31	91.31
¹ 32.91	¹ 32.91						
35.81	71.62	35.81	71.62				
30.60	30.60	30.60	30.60				
349.00	961.70	349.00	961.70				
⁶ 130.85	⁷ 276.20	⁶ 130.85	⁷ 276.20		16.10		276.20
35.91	71.82	35.91	71.82				
830.83	2,378.10	830.83	2,384.96			829.20	2,080.32
¹ 36.30	¹ 36.30	36.30	36.30			48.50	57.00
15.00	15.00	15.00	15.00				
3,873.78	14,087.00	1,732.63	4,915.05	1,648.80	8,635.95	3,794.41	23,694.91

⁴ Telephone.⁵ 26.35 miles owned and operated jointly with W. U. Teleg. Co.⁶ 96.85 miles owned and operated jointly with W. U. Teleg. Co.⁷ 111.35 miles owned and operated jointly with W. U. Teleg. Co.

CHARACTERISTICS OF RAILROADS.

As Reported to the Railroad Commission

Name of company.	Iron or steel bridges.						
	No.	Aggregate length.		Minimum length.		Maximum length.	
		Feet.	In.	Feet.	In.	Feet.	In.
Abbotsford & Northeastern.....							
Ahnapee & Western.....	2	88		40		48	
Ashland, Odanah & Marengo.....							
Bayfield Transfer.....							
Big Falls Ry. Co.....							
Chicago, Milwaukee & St. Paul.....	919	105,593		8		1,744	
Chicago & Northwestern.....	1,762	121,454	9	3		2,742	
Chicago, St. P., Mpls. & Omaha.....	284	23,706		14		1,821	
Chicago, Burlington & Quincy.....	973	117,000		6		2,632	
Chicago, Lake Shore & Eastern.....	8	949		16		336	
Chicago, Harvard & Geneva Lake.....							
Chicago & Lake Superior.....							
Chippewa Valley & Northern.....							
Drummond & Southwestern.....							
Duluth, South Shore & Atlantic.....	37	2,442		16		227	
Elgin, Joliet & Eastern.....	43	5,911		13	8	1,347	
Dunbar & Wausaukee.....							
Fairchild & Northeastern.....	2	270		110		160	
Great Northern.....	287	62,886		18		1,790	
Green Bay & Western.....	18	2,092		80		624	
Hazelhurst & Southeastern.....							
Hillsboro & Northeastern.....							
Illinois Central.....	499	68,576		10		4,198	
Iola & Northern.....							
L. R. Davis Lumber Co., L. Ry.....							
Kewaunee, Green Bay & Western....	4	240		30		90	
La Crosse & Southeastern.....							
Lake Superior Terminal & Transfer.....							
Laona & Northern.....							
Marathon County Ry. Co.....							
Marinette, Tomahawk & Western....							
Mineral Point & Northern.....							
Mpls., St. Paul & Sault Ste. Marie..	83	7,357		23		650	
Northern Pacific.....	507	78,960		15		2,524	
Northwestern Coal Ry. Co.....							
Oshkosh Transportation Co.....							
Roddis Lbr. & Veneer Co., L. Ry....							
Robbins Ry. Co.....							
Stanley, Merrill & Phillips.....							
Superior & Southeastern.....							
Tomahawk & Eastern.....							
Waupaca-Green Bay.....							
Whitcomb & Morris.....							
Winona Bridge Ry. Co.....							
Wisconsin Central.....	77	14,885		24		2,839	
Wisconsin & Michigan.....	1	372		372		372	
Wisconsin & Northern.....	4	225		30		75	
Wisconsin, Ruby & Southern.....							
Wisconsin Northwestern.....	1	55		55		55	
Lincoln & Onelda County.....							
Mattoon Ry. Co.....							
Milw., Bay View & Chicago.....							
Total	5,456	613,081	9	3		4,198	

CHARACTERISTICS OF RAILROADS.

Name of company.	Combination bridges.						
	No.	Aggregate length.		Minimum length.		Maximum length.	
		Feet.	In.	Feet.	In.	Feet.	In.
Abbotsford & Northeastern.....							
Ahnapee & Western.....	1	1,463		1,463		1,463	
Ashland, Odanah & Marengo.....							
Bayfield Transfer							
Big Falls Ry. Co.....							
Chicago, Milwaukee & St. Paul.....							
Chicago & Northwestern.....	7	1,369	7	42		367	
Chicago, St. Paul, Mpls. & Omaha.....							
Chicago, Burlington & Quincy.....	136	10,240		7		1,786	
Chicago, Lake Shore & Eastern.....	2	426		36		390	
Chicago, Harvard & Geneva Lake.....							
Chicago & Lake Superior.....							
Chippewa Valley & Northern.....							
Drummond & Southwestern.....							
Duluth, South Shore & Atlantic.....							
Elgin, Joliet & Eastern.....							
Dunbar & Wausaukee.....							
Fairchild & Northeastern.....							
Great Northern.....	1	185	6	185	6	185	
Green Bay & Western.....							
Hazelhurst & Southeastern.....							
Hillboro & Northeastern.....							
Illinois Central.....	4	637		70		300	
Iola & Northern.....							
L. R. Davis Lumber Co., L. Ry.....							
Kewaunee, Green Bay & Western....	1	1,700		1,700		1,700	
La Crosse & Southeastern.....							
Lake Superior Terminal & Transfer.....							
Laona & Northern.....							
Marathon County Ry. Co.....							
Marquette, Tomahawk & Western....	1	567		567		567	
Mineral Point & Northern.....	5	469		60		122	
Mpls., St. Paul & Sault Ste. Marie.....	24	12,901		96		2,094	
Northern Pacific.....	15	3,109		80		2,639	
Northwestern Coal Ry. Co.....							
Oshkosh Transportation Co.....							
Roddis Lbr. & Veneer Co., L. Ry....							
Robbins Ry. Co.....							
Stanley, Merrill & Phillips.....							
Superior & Southeastern.....							
Tomahawk & Eastern.....							
Waupaca-Green Bay							
Whitcomb & Morris.....							
Winona Bridge Ry. Co.....							
Wisconsin Central							
Wisconsin & Michigan.....							
Wisconsin & Northern.....	2	84		43		43	
Wisconsin, Ruby & Southern.....							
Wisconsin Northwestern.....							
Lincoln & Oneida County.....							
Mattoon Ry. Co.....							
Milw., Bay View & Chicago.....							
Total	199	33,051	1	7		2,639	

WHOLE LINE, 1909—Continued.

Total bridges.						Trestles.							
No.	Aggregate length.		Minimum length.		Maximum length.		No.	Aggregate length.		Minimum length.		Maximum length.	
	Feet.	In.	Feet.	In.	Feet.	In.		Feet.	In.	Feet.	In.	Feet.	In.
8	848		64		400								
11	2,338		40		1,463		25	1,175		24		175	
							2	1,235		610		635	
973	113,052		8		1,744		5,227	421,699		5		1,419	
2,137	146,633	1½	1	10	2,742		9	7,784	554,767	10	50	2,806	
625	39,919		8		1,321			1,847	138,131		5	2,181	
2,156	209,470		5		2,632			5,538	418,465		6	1,760	
13	1,453		16		290								
2	300		125		175		4	300		30		100	
							1	210		210		210	
56	3,758		16		227		248	26,112		16		1,193	
46	5,994		138		1,347	6	50	6,447		10		2,837	
2	134	2	56	4	77	10							
9	350		30		160								
435	84,597	6	19		1,790		2,902	447,624		8		15,013	
114	6,122		28		624								
1	277		277		277								
1,168	78,107		2		4,198		5,137	508,616		8		3,560	
5	437		60		120								
10	2,292		30		1,700								
65	4,494		8		325								
5	1,500				567		2	80		30		50	
5	439		60		123		60	2,672		16		160	
752	106,854		12		2,094								
634	98,622		15		2,639		2,635	402,751		8		3,883	
2	202		42		160		2	308		79		189	
6	592		48		176								
3	110		25		45								
4	72												
87	16,441		20		2,339		634	61,079		10		1,430	
1	372		372		372		2	802		210		592	
6	309		30		75		12	3,109	8	56		1,257	7
1	55		55		55								
9,342	320,338	9½	1	10	4,198		32,132	2,990,643	6	5		15,016	

CHARACTERISTICS OF RAILROADS.

Tunnels.

Name of company.	No.	Aggregate length.		Minimum length.		Maximum length.		Height of lowest above surface of rail.	
		Feet.	In.	Feet.	In.	Feet.	In.	Feet.	In.
Abbotsford & Northeastern.....									
Ahnapee & Western.....									
Ashland, Odanah & Marengo.....									
Bayfield Transfer									
Big Falls Ry. Co.....									
Chicago, Milw. & St. Paul....	1	1,330		1,330		1,330		18	2
Chicago & Northwestern.....	5	8,316		354		3,822		17	2
Chicago, St. P., Mpls. & O....	1	872		872		872		18	8
Chicago, Burl. & Quincy.....	6	477		48		604		17	
Chicago, Lake Shore & E.....									
Chicago, Harvard & G. L.....									
Chicago & Lake Superior.....									
Chippewa Valley & Northern.....									
Drummond & Southwestern.....									
Duluth, South Shore & Atl.....									
Elgin, Joliet & Eastern.....									
Dunbar & Wausaukee.....									
Fairchild & Northeastern.....									
Great Northern	50	54,682		113		13,813		17	6
Green Bay & Western.....									
Hazelhurst & Southeastern.....									
Hillsboro & Northeastern.....									
Illinois Central	7	4,354		255		1,214		16	
Iola & Northern.....									
J. R. Davis L. Co., L. Ry.....									
Kewaunee, Green Bay & W....									
La Crosse & Southeastern.....									
Lake Sup. Term. & Trans.....									
Laona & Northern.....									
Marathon County Ry. Co.....									
Marinette, Tomahawk & W....									
Mineral Point & Northern.....									
Mpls., St. Paul & S. S. Marie.....									
Northern Pacific	46	37,413		65		9,834		17	6
Northwestern Coal Ry. Co....	1	75		75		75			
Oshkosh Transportation Co....									
Roddis L. & V. Co., L. Ry....									
Robbins Ry. Co.....									
Stanley, Merrill & Phillips.....									
Superior & Southeastern.....									
Tomahawk & Eastern.....									
Waupaca-Green Bay.....									
Whitcomb & Morris.....									
Winona Bridge Ry. Co.....									
Wisconsin Central									
Wisconsin & Michigan.....									
Wisconsin & Northern.....									
Wisconsin, Ruby & Southern.....									
Wisconsin Northwestern.....									
Lincoln & Oneida Co.....									
Mattoon Ry. Co.....									
Milw., Bay View & Chicago..									
Total	117	107,521		48		9,834		16	

**CHARACTERISTICS OF RAILROADS,
Overhead Railway Crossings.**

Name of company.	Bridges.			Conduits.			Trestles.			Total.		
	Number.	Height of lowest above surface of rail.		Number.	Height of lowest above surface of rail.		Number.	Height of lowest above surface of rail.		Number.	Height of lowest above surface of rail.	
		Feet.	In.		Feet.	In.		Feet.	In.		Feet.	In.
Abbotsford & N. E.	....	....	....	....	....	....	....	....	....	....	....	....
Ahnapee & Western.	....	....	....	....	....	....	....	....	....	....	....	....
Ashland, O. & M.	....	....	....	....	....	....	1	....	....	1	....	....
Bayfield Transfer	....	....	....	....	....	....	....	....	....	....	....	....
Big Falls Ry. Co.	....	....	....	....	....	....	....	....	....	....	....	....
Chi., Milw. & St. P.	20	17	5	....	....	....	16	19	....	36	17	5
Chicago & N. W.	70	15	7	1	22	9	11	16	5	82	16	7
C., St. P. M. & O.	7	17	6	....	....	....	....	....	....	7	17	6
Chi., Burl. & Q.	39	18	....	1	22	....	14	14	....	54	14	....
Chi., L. S. & E.	....	....	....	....	....	....	....	....	....	....	....	....
Chi., Harv. & G. L.	....	....	....	....	....	....	....	....	....	....	....	....
Chicago & Lake Sup.	....	....	....	....	....	....	....	....	....	....	....	....
Chippewa Val. & N.	....	....	....	....	....	....	....	....	....	....	....	....
Drummond & S. W.	....	....	....	....	....	....	....	....	....	....	....	....
Duluth, S. S. & Atl.	11	21	....	....	....	....	....	....	....	11	21	....
Elgin, Joliet & E.	6	18	7	11	....	....	....	....	....	17	18	7
Dunbar & Waukeee	....	....	....	....	....	....	....	....	....	....	....	....
Fairchild & N. E.	....	....	....	....	....	....	....	....	....	....	....	....
Great Northern	12	29	5	....	....	....	....	....	....	12	19	5
Green Bay & W.	....	....	....	....	....	....	....	....	....	....	....	....
Hazelhurst & S. E.	....	....	....	....	....	....	....	....	....	....	....	....
Hillsboro & N. E.	....	....	....	....	....	....	....	....	....	....	....	....
Illinois Central	18	19	....	....	....	....	5	17	....	23	17	....
Iola & Northern	....	....	....	....	....	....	....	....	....	....	....	....
J. R. Davis L. Ry.	....	....	....	....	....	....	....	....	....	....	....	....
K., G. B. & W.	....	....	....	....	....	....	....	....	....	....	....	....
La Crosse & S. E.	....	....	....	....	....	....	....	....	....	....	....	....
Lake Sup. T. & T.	....	....	....	....	....	....	....	....	....	....	....	....
Laona & Northern.	....	....	....	....	....	....	....	....	....	....	....	....
Marathon Co. Ry.	....	....	....	....	....	....	....	....	....	....	....	....
Mar., T. & W.	....	....	....	....	....	....	....	....	....	....	....	....
Mineral Pt. & W.	....	....	....	....	....	....	....	....	....	....	....	....
M., St. P. & S. S. M.	1	22	....	....	....	....	....	....	....	1	22	....
Northern Pacific	13	21	7	....	....	....	11	18	7	24	18	7
N. W. Coal Ry. Co.	....	....	....	....	....	....	....	....	....	....	....	....
Oshkosh T. Co.	....	....	....	....	....	....	....	....	....	....	....	....
Roddie L. & V. Ry.	....	....	....	....	....	....	....	....	....	....	....	....
Robbins Ry. Co.	....	....	....	....	....	....	....	....	....	....	....	....
Stanley, M. & P.	....	....	....	....	....	....	....	....	....	....	....	....
Superior & S. E.	....	....	....	....	....	....	....	....	....	....	....	....
Tomahawk & E.	....	....	....	....	....	....	....	....	....	....	....	....
Waupaca-Green Bay	....	....	....	....	....	....	....	....	....	....	....	....
Whitecomb & Morris	....	....	....	....	....	....	....	....	....	....	....	....
Winona B. Ry. Co.	....	....	....	....	....	....	....	....	....	....	....	....
Wisconsin Central	5	17	3	....	....	....	6	20	6	11	17	8
Wisconsin & Mich.	....	....	....	....	....	....	....	....	....	....	....	....
Wisconsin & North.	....	....	....	....	....	....	....	....	....	....	....	....
Wisconsin, R. & S.	....	....	....	....	....	....	....	....	....	....	....	....
Wisconsin N. W.	....	....	....	....	....	....	....	....	....	....	....	....
Lincoln & Onelda	....	....	....	....	....	....	....	....	....	....	....	....
Mattoon Ry. Co.	....	....	....	....	....	....	....	....	....	....	....	....
Milw., B. V. & Chi.	....	....	....	....	....	....	....	....	....	....	....	....
Total	202	15	7	13	22	....	64	14	....	279	14	....

¹ Owned and operated jointly with W. U. Teleg. Co.² Includes 1,382.80 miles owned jointly with W. U. Teleg. Co.; operated by W. U. Teleg. Co.³ Owned jointly with W. U. Teleg. Co.⁴ Telephone.

WHOLE LINE, 1909—Concluded.

Telegraph.

A. Owned by company named in margin.						B. Owned by another company but located on property of road named in margin.	
Miles of line.	Miles of wire.	Operated by company named in margin.		Operated by another company.			
		Miles of line.	Miles of wire.	Miles of line.	Miles of wire.	Miles of line.	Miles of wire.
15.16	15.16	15.16	15.16				
184.00	185.70						
16.00	16.00	16.00	16.00				
7,081.40	31,731.05			7,081.40	31,731.05		
107.42	2,682.40	107.42	1,279.60		21,382.80	8,060.59	140,728.80
8,807.46	45,573.63	8,807.46	45,573.66			1,659.92	13,326.70
63.57	172.89	63.57	277.38		104.49		3,751.32
115.00	115.00	15.00	15.00				
535.37	2,121.51						
185.71	429.77	185.71	429.77			72.29	330.12
6,526.30	26,654.37	6,526.30	15,443.13		11,211.24		
1230.00	1280.00						
411.00	411.00	11.00	11.00				
45.00	45.00	5.00	5.00				
839.00	6,011.00	110.00	5,107.00	839.00	1,065.00	3,703.00	31,922.00
35.81	71.62	35.81	71.62				
132.91	132.91						
30.60	30.60						
2,326.70	6,963.10	2,326.70	6,963.10				
5,444.45	23,076.22	75,441.78	23,073.22		8,506.70	185.85	13,274.85
35.91	71.82	35.91	71.82				
910.10	2,677.30	910.10	2,677.30			910.10	2,677.30
436.30	431.30	36.30	36.30			43.50	57.00
15.00	15.00	15.00	15.00				
33,370.37	148,689.35	24,672.22	101,084.03	7,920.40	49,001.28	14,640.25	105,721.09

* 4,595.22 miles owned jointly with the W. U. Teleg. Co.

* 5,089.30 miles owned jointly with the W. U. Teleg. Co.

* 4,592.55 miles operated jointly with the W. U. Teleg. Co.

* 1,547.65 miles operated jointly with the W. U. Teleg. Co.

CONTRACTS AND AGREEMENTS.

Names of Companies with which Railroads operating in Wisconsin have Existing
contracts, as reported to the Railroad Commission

Name of company.	Express companies.	Mails.	Sleeping, parlor or dining car companies.
Ablotsford & Northeastern	National	U. S. Mail	
Ahnapee & Western	United States	U. S. Mail	
Ashland, Odanah & Marango			
Bayfield Transfer			
Chicago, Milwaukee & St. Paul	Wells Fargo	U. S. Mail	
Chicago & Northwestern	American	U. S. Mail	Pullman
Chicago, St. P., Minneapolis & Omaha	American	U. S. Mail	Pullman
Chicago, Burlington & Quincy	Adams	U. S. Mail	Pullman
Chicago, Harvard & Geneva Lake		U. S. Mail	
Chicago & Lake Superior		U. S. Mail	
Chippewa Valley & Northern			
Duluth, South Shore & Atlantic	Western	U. S. Mail	
Fairchild & Northeastern	American	U. S. Mail	
Great Northern ¹			
Green Bay & Western	United States	U. S. Mail	
Hazelhurst & Southeastern	American		
Hillsboro & Northeastern		U. S. Mail	
Illinois Central	American	U. S. Mail	Pullman
Iola & Northern	United States	U. S. Mail	
Kewaunee, Green Bay & Western	United States	U. S. Mail	
La Crosse & Southeastern	Wells Fargo	U. S. Mail	
Marinette, Tomahawk & Western		U. S. Mail	
Mineral Point & Northern	Wells Fargo	U. S. Mail	
Minneapolis, St. P. & Sault Ste. Marie	Western	U. S. Mail	
Northern Pacific ¹			
Oshkosh Transportation Co.			
Stanley, Merrill & Phillips	National	U. S. Mail	
Tomahawk & Eastern	American	U. S. Mail	
Winona Bridge R'y Co			
Wisconsin Central	National	U. S. Mail	Pullman
Wisconsin & Northern		U. S. Mail	
Wisconsin & Michigan	American	U. S. Mail	
Wisconsin Northwestern			
Mattoon R'y Co.		U. S. Mail	

¹ Not reported.

WISCONSIN, 1903.

Contracts, Agreements or Arrangements Affecting Business within the State of Wisconsin for the Year Ending June 30, 1903.

Other railroad, freight or transportation companies.	Telegraph and telephone companies.	Other contracts.
W. C. Ry. Co., for trackage rights	Western Union	
C. & N. W. Ry. Co., joint switching facilities at Odanah		
Bayfield Harbor & G. W. R. R. Co. and B. S. & M. R'y Co. (verbal). Operation of road.....	Wis. Tel. Co. (verbal)	
.....	Western Union	
.....	Western Union	
.....	North American	
.....	Western Union	
Wis. Cent. R'y Co. and M. St. P. & S. S. M. R'y Co. Northern Pacific R'y Co., Lake Sup. T. & T. Co.: C. & St. P. M. & O. R'y Co.	Western Union	
.....	Western Union	
.....	Western Union	
.....	Western Union	
.....	Western Union	
Chl. Mil. & St. Paul R'y Co. (trackage yard terminal facilities).		
.....		
Chl. & Northwestern R'y Co. (trackage rights) ..		
Chl. St. P. M. & O. (trackage rights): N. W. Lmbr. Co. (trackage rights).		I. Szatigny & wife
.....		
C. B. & Q. R. R. Co. (traffic agreement): G. B. & W. R. R. Co. (traffic agreement).	Western Union	
.....		
M. St. P. & S. S. M. R'y Co.: Ann Arbor R. R. Co.: Lake Mich. Car Ferry Trans. Co.	Western Union	
Chl. M. & St. P. R'y Co.: Dunbar & Wausaukee R'y Co.		
Chl. & N. W. R'y Co.		

DIRECTORS AND OFFICERS OF RAILWAYS OPERATING IN WISCONSIN.

Name of Company.	Postoffice address of general office.	Directors.
Abbotsford & Northeastern.....	Milwaukee, Wis.....	A. C. Rietbrock, Wm. C. Klann, Wm. L. Erblich, Z. F. Meyer, C. J. Aburg.
Ahnapee & Western.....	Green Bay, Wis.....	S. S. Palmer, Chas. W. Cox, Wm. J. Wilson, J. A. Jordan, J. C. Thurman.
Ashland, Odanah & Marengo.....	Odanah, Wis.....	L. K. Baker, Francis Beidle, F. J. Darke, E. B. Hill, Geo. F. Merrill.
Bayfield Transfer.....	Bayfield, Wis.....	Geo. H. Noyes, H. C. Smith, H. C. Hale, A. W. Fairchild, B. K. Miller.
Big Falls R'y Co.....	Oshkosh, Wis.....	J. H. Wall, T. R. Wall, O. H. Thomas, H. W. Anthes.
Chicago, Milwaukee & St. Paul.....	Chicago, Ill.....	Walter P. Bliss, Frank S. Bond, A. J. Earling, Charles W. Harkness, Henry H. Rogers, Peter Geddies, Roswell Miller, William Rockefeller, John A. Stewart, J. Ogden Armour, Frederick Layton, L. J. Pettit, Perry A. Rockefeller.
Chicago & Northwestern.....	Chicago & New York	W. K. Vanderbilt, F. W. Vanderbilt, H. McK. Twombly, Byron L. Smith, Cyrus H. McCorkle, Chauncey Keep, Chauncey M. Depew, Samuel F. Barger, James C. Fargo, H. C. Frick, David P. Kimball, E. E. Osborn, Marvin Hughitt, Frank Work, James St. Liman, Oliver Ames, Zenias Crane.
Chicago, St. Paul, Minneapolis & O.....	St. Paul, Minn.....	Marvin Hughitt, Byron L. Smith, Chauncey M. Depew, David P. Kimball, Zenias Crane, E. E. Osborn, Thomas Wilson, J. A. Gardner, J. M. Whitman, Wm. K. Vanderbilt, H. McK. Twombly, F. W. Vanderbilt, W. A. Gardiner.
Chicago, Burlington & Quincy.....	Chicago, Ill.....	Geo. F. Baker, Geo. C. Clark, Wm. P. Clough, Geo. B. Harris, Jas. J. Hill, Daniel Willard, Darius Miller, Norman B. Ream, John F. Talmage, Samuel Thorne, James N. Hill.
Chicago, Lake Shore & Eastern.....	Chicago, Ill.....	E. H. Gary, W. E. Cory, F. N. Sutton, R. B. Campbell, A. F. Banks, J. K. Knapp, W. K. Allen.
Chicago, Harvard & Geneva Lake.....	Walworth, Wis.....	L. S. Owsley, A. L. Dewar, F. H. Roeschlaut, L. C. Church, H. T. Windsor.
Chicago & Lake Superior.....	Cambridge, Wis.....	B. L. Delamater, Mrs. Frank Robinson, S. C. Delamater, V. L. Delamater, Robt Dow.
Chippewa River & Northern.....	Bruce, Wis.....	W. H. Phillips, C. P. Coon, W. T. Pierpont, S. C. Phillips, H. H. Hockenbrock.
Chippewa Valley & Northern.....	Grand Rapids, Wis.....	D. J. Arplin, A. L. Arplin, E. F. Arplin, J. Z. Arplin.
Drummond & Southwestern.....	Drummond, Wis.....	R. E. Gilchrist, F. H. Drummond, Jno. S. Owen, A. J. Rust, A. R. Owen.
Duluth, South Shore & Atlantic.....	Marquette, Mich.....	Sir Wm. C. Van Horne, Walter R. Bayler, W. A. Bog, M. F. Fitch, Geo. H. Church, Richard B. Angus, John W. Sterling, R. Y. Reichen, Thos. Pearsall, Jas. O. Bloss.
Dunbar & Wausaukee.....	Menominee, Mich.....	J. A. Culbertson, J. W. Wells, A. C. Wells.
Elgin, Joliet & Eastern.....	Chicago, Ill.....	W. F. Corey, R. Trimble, A. F. Banks, W. K. Allen, E. H. Gary, S. M. Rogers, F. W. Sutton.
Fairchild and Northeastern.....	Fairchild, Wis.....	R. B. Campbell, W. J. Ellbert, K. K. Knapp, F. E. Learned.
Great Northern.....	St. Paul, Minn.....	C. C. Foster, E. M. Foster, G. A. Foster, F. J. Foster, W. Foster.
Green Bay & Western.....	Green Bay, Wis.....	James J. Hill, Frederick Weyerhaeuser, Louis W. Hill, R. L. Farrington, E. Sawyer, W. R. Beaz, Henry W. Cannon, William B. Dean, Samuel Thorne.
Hazelhurst & Southeastern.....	Arbor Vitae.....	S. S. Palmer, C. W. Cox, C. L. Blair, Wm. J. Wilson, J. A. Jordan.
Hillsboro & Northeastern.....	Hillsboro, Wis.....	C. C. Hawkey, Walter Alexander, W. H. Bliss, W. H. Hawkey, F. M. White.
		W. H. H. Cash, F. I. Pritch, E. Hammer, G. Weinstein, J. A. Cash.

Illinois Central.....	Chicago, Ill.....	Charles S. Benson, Charles A. Peabody, Alexander G. Hackstaff, J. Ogden Armour, Walter Lottgen, John W. Auchincloss, Robert Walton Coelet, J. T. Harahan, Cornelius Vanderluttig, Edward H. Harriman, John Jacob Astor, John G. Shedd.
Iola & Northern.....	Green Bay, Wis.....	S. S. Palmer, Chas. W. Cox, Wm. J. Wilson, J. A. Jordan, J. C. Thurman.
J. R. Davis Lumber Co., Log. Ry.....	Phillips, Wis.....	Jno. R. Davis, Ellen A. Davis, P. J. Denares.
Kewanee, Green Bay & Western.....	Green Bay, Wis.....	S. S. Palmer, Mark F. Cox, C. L. Blair, J. A. Jordan, J. C. Thurman.
La Crosse & Southern.....	La Crosse, Wis.....	W. S. Carroll, W. D. Connor, R. I. Kraus, W. McCulloch, H. R. Messer.
Laona & Northern.....	Marshfield, Wis.....	D. M. Philbin, W. F. Fitch, J. D. Armstrong, E. C. Blanchard, G. T. Slade, A. W. Trenholm.
Lake Superior Terminal & Transfer.....	St. Paul, Minn.....	McGee, Bundy, E. D. Connor, W. H. Taggart, T. G. Gagle, John Isberg.
Lincoln & Oneida County.....	Green Bay, Wis.....	R. Connor, W. D. Connor, W. McCulloch, Herman Langer, J. C. Kleffer.
Marathon County R'y Co.....	Marshfield, Wis.....	James W. Bradley, Edward Bradley, R. B. Twedy, C. H. Grundy, F. P. Werner.
Marquette Tomahawk & Western.....	Tomahawk, Wis.....	William P. Clough, Alex. Smith Cochran, Ames Tuck French, James N. Hill, Payne Whitney, Howard Elliott, Lewis Cass Ledyard, J. Pierpont Morgan, Jr., George W. Perkins.
Northern Pacific.....	St. Paul, Minn.....	Charles Steele, George F. Baker, John S. Kennedy, Grant B. Schley, William Sloane, Arthur Carlisle, James C. W. McIlhenny, W. A. Jones, R. M. Kennedy, J. H. Janaway, Jr., Walter D. Main.
Mineral Point & Northern.....	Chicago, Ill.....	Horace Lowry, Edmund Pennington, W. D. Washburn, W. L. Martin, G. R. Newell, C. H. Pettit, Alfred H. Bright, E. A. Young, Sir W. C. Van Horn, T. G. Shaugnessy, R. B. Angus.
Minneapolis, St. Paul & Sault Ste. M.....	Minneapolis, Minn.....	M. H. Taylor, F. M. Wallace, H. H. Grace, C. E. Wales, C. P. White.
Northwestern Coal R'y Co.....	Superior, Wis.....	Howard Morris, Charles M. Morris, W. C. Bright.
Oshkosh Transportation Co.....	Milwaukee, Wis.....	W. H. Reddis, H. Kautz, S. L. Reddis.
Reddis Lbr. & Veneer Co., Log. Ry.....	Marshfield, Wis.....	F. S. Robbins, Chas. S. Chapman, Hattie L. McIndoe, R. D. Caldwell, Emma B. Robbins.
Robbins R'y Co.....	Rhineland, Wis.....	J. T. Barber, S. G. Moon, C. D. Moon, F. H. L. Cotten, J. B. Galbraith.
Stanley, Merrill & Phillips.....	Eau Claire, Wis.....	John E. Glover, Geo. C. Glover, L. E. Glover, L. A. Baker, Jno. H. Savage.
Superior & Southeastern.....	Grand View, Wis.....	W. T. Bradley, F. P. Werner, R. B. Twedy, C. H. Grundy, C. C. Ueber.
Tomahawk & Eastern.....	Tomahawk, Wis.....	J. H. Jenkins, D. C. Buckstaff, Chas. Barber, H. J. Sprague.
Whitcomb & Morris.....	Morris, Wis.....	J. A. Jordan, Chas. W. Cox, W. W. Baldwin, T. S. Howland, C. I. Sturgis.
Winona Bridge R'y Co.....	Chicago, Ill.....	E. Pennington, J. S. Pillsbury, C. E. Wales, A. H. Bright, W. L. Martin, C. T. Jaffray, L. W. Radwin, Newman Eric, C. C. Dickinson, S. G. Carpenter, M. H. Ballou.
Wisconsin Central.....	Minneapolis, Minn.....	J. N. Falkhorn, J. R. Walsch, John P. Jenkins, W. T. Abbott, E. C. Ritscher.
Wisconsin & Michigan.....	Chicago, Ill.....	Leander Chas. A. Chas. R. Smith, M. J. Wallbridge, H. F. Whitcomb, J. S. Jones.
Wisconsin & Northern.....	Oshkosh, Wis.....	E. L. Ilwaco, F. R. Hamilton, W. H. Sell.
Wisconsin, Ruby & Southern.....	Minneapolis, Minn.....	E. H. Gary, A. F. Banks, E. W. Campbell, E. K. Knapp, W. K. Allen.
Milwaukee, Bay View & Chicago.....	Chicago, Ill.....	Andrew G. Nelson, Adelbert M. Penney, John Gordon, Chas. Churchill, Alfred Johnson.
Waupaca (Green Bay).....	Waupaca, Wis.....	J. F. Cusack, Nate Coburn.
Wisconsin Northwestern.....	Wausau, Wis.....	J. W. Wells, A. C. Wells, W. E. Hallenbeck, O. W. Brightman.
Mattson R'y Co.....	Mattson, Wis.....	G. Huetner, F. Karsue, E. E. Pantzer, C. Quimby.

DIRECTORS AND OFFICERS OF
General

Name of company.	President.	First Vice President.
Abbotsford & Northeastern.....	A. C. Rietbrock..	Wm. L. Erbach....
Ahnapee & Western.....	S. S. Palmer.....	J. A. Jordan.....
Ashland, Odanah & Marengo.....	L. K. Baker.....	Francis Beldier....
Bayfield Transfer.....	Geo. H. Noyes....	J. M. Smith.....
Big Falls Ry. Co.....	J. H. Wall.....	
Chicago, Milwaukee & St. Paul ¹	A. J. Earling.....	
Chicago & Northwestern.....	Martin Hughitt..	E. E. Osborn.....
Chicago, St. Paul, Minneapolis & Omaha ²	W. A. Gardner....	E. E. Osborn.....
Chicago, Burlington & Quincy.....	Geo. B. Harris ³ ..	D. Miller.....
Chicago, Lake Shore & Eastern.....	A. F. Banks.....	
Chicago, Harvard & Geneva Lake.....	L. S. Owsley.....	H. T. Windsor.....
Chicago & Lake Superior.....	B. L. Delamater..	
Chippewa River & Northern.....	W. H. Phipps.....	S. C. Phipps.....
Chippewa Valley & Northern.....	D. J. Arpin.....	J. Z. Arpin.....
Drummond & Southwestern.....	R. E. Gilchrist...	A. R. Owen.....
Duluth, South Shore & Atlantic.....	Wm. F. Fitch.....	Walter R. Baker...
Dunbar & Wausaukee.....	J. A. Culbertson..	J. W. Wells.....
Elgin, Joliet & Eastern.....	A. F. Banks.....	
Fairchild & Northeastern.....	N. C. Foster.....	F. J. Foster.....
Great Northern.....	Louis W. Hill....	
Green Bay & Western.....	S. S. Palmer.....	J. A. Jordan.....
Hazelhurst & Southeastern.....	C. C. Yawkey.....	Wal. Alexander...
Hillsboro & Northeastern.....	E. Hammer.....	F. I. Pinch.....
Illinois Central.....	J. T. Harahan....	I. G. Rawn.....
Iola & Northern.....	S. S. Palmer.....	J. A. Jordan.....
J. R. Davis Lumber Co., Logging Ry.....	John R. Davis....	
Kewaunee, Green Bay & Western.....	S. S. Palmer.....	J. A. Jordan.....
La Crosse & Southeastern.....	W. S. Cargill....	W. W. Cargill....
Lake Superior Terminal & Transfer.....	D. M. Philbin....	W. F. Fitch.....
Laona & Northern.....	W. D. Connor....	R. Connor.....
Lincoln & Oneida County.....	E. N. Morrill....	
Marathon County Ry. Co.....	R. Connor.....	Herman Langer...
Marquette, Tomahawk & Western.....	R. B. Tweedy....	Edward Bradley...
Mineral Point & Northern.....	C. W. McIlhenn...	J. H. Janaway, Jr.
Minneapolis, St. Paul & Sault Ste. Marin.....	Thomas Lowry...	E. Pennington...
Northern Pacific.....	Howard Elliot....	James N. Hill....
Northwestern Coal Ry. Co.....	W. H. Taylor....	C. E. Wales.....
Oshkosh Transportation Co.....	Howard Morris...	
Roddie Lumber & Veneer Co., Logging Ry.....	W. H. Roddis....	
Robbins Ry. Co.....	F. S. Robbins....	Chas. S. Chapman..
Stanley, Merrill & Phillips.....	S. G. Moon.....	C. D. Moon.....
Superior & Southeastern.....	Jno. E. Glover....	
Tomahawk & Eastern.....	W. T. Bradley....	C. H. Grundy....
Whitcomb & Morris.....	J. H. Jenkins....	D. C. Buckstaff...
Winona Bridge Ry. Co.....	W. W. Baldwin...	J. A. Jordan.....
Wisconsin Central.....	E. Pennington...	A. H. Bright.....
Wisconsin & Michigan.....	J. P. Hopkins....	W. T. Abbott....
Wisconsin & Northern.....	H. F. Whitcomb..	L. Choate.....
Wisconsin, Ruby & Southern ⁴	W. H. Sell.....	
Milwaukee, Bay View & Chicago.....	A. F. Banks.....	
Waupaca-Green Bay.....	A. G. Nelson.....	John Gordon.....
Wisconsin Northwestern.....	J. W. Wells.....	A. C. Wells.....
Mattoon Ry. Co.....	G. Huette.....	

¹ Roswell Miller, chairman of the board.² Traffic vice-president.³ W. A. Gardner, oper. and maint. vice-president; M. M. Kirkman, accounting vice-president; J. M. Whitman, construction vice-president.⁴ Marvin Hughitt, chairman of executive committee.

RAILWAYS OPERATING IN WISCONSIN—Continued.

Officers.

Second Vice President.	Third Vice President.	Secretary.	Treasurer.	Chief Engineer.
		Wm. C. Klann...	A. C. Reiltbrock.	
		Chas. W. Cox...	Chas. W. Cox...	
		E. B. Hill...	F. B. Hill...	
		H. C. Hale...	H. C. Hale...	
		T. R. Wall...	T. R. Wall...	
E. W. McKenna.	J. H. Hiland...	E. W. Adams...	F. G. Ranney...	D. J. Wittemore.
H. R. McCulloch ^a	W. A. Gardner ^b	J. D. Caldwell...	R. H. Williams...	E. C. Carter.
James T. Clark.		T. A. Polleys...	R. H. Williams...	
D. Willard...	T. S. Howland...	T. S. Howland...	T. S. Howland...	T. E. Calvert.
		W. K. Allen...	W. K. Allen...	A. Mortzheimer.
		H. H. Windsor...	F. H. Roeschlaunt	
		Chas. A. Friend...	Geo. A. Wise...	
C. P. Coon...		W. T. Pierpont...	W. T. Pierpont...	
		E. P. Arplin...	E. P. Arplin...	
		A. J. Rust...	A. J. Rust...	
Geo. H. Church...		Jas. Clarke...	E. W. Allen...	V. D. Simar.
		A. C. Wells...		
		W. K. Allen...	W. K. Allen...	A. Mortzheimer.
		G. A. Foster...	G. A. Foster...	
R. I. Farrington...	E. T. Nichols...	E. T. Nichols...	E. Sawyer...	A. H. Hogeland.
		C. W. Cox...	C. W. Cox...	
		W. H. Blselli...	W. H. Yawkey...	
		J. A. Cash...	J. A. Cash...	
		A. G. Hackstaff...	E. T. H. Gibson...	A. S. Baldwin.
		C. W. Cox...	C. W. Cox...	
		P. J. Davis...	John R. Davis...	
		C. W. Cox...	C. W. Cox...	
		J. B. Taylor...	J. B. Taylor...	G. P. Bradish.
		C. P. Brown...	H. H. Parkhouse...	
		W. W. McCulloch	R. Connor...	
		T. G. Gale...	T. G. Gale...	
Jas. W. Bradley...		R. Connor...	W. W. McCulloch	
		F. P. Werner...	R. B. Tweedy...	
W. L. Martin...		Walter D. Main...	W. D. Main...	
		C. F. Clement...	C. F. Clement...	Thomas Greene.
J. M. Hannaford.	Chas. M. Levey...	George H. Earl...	C. A. Clark...	W. L. Darling.
F. M. Wallace...		P. S. Elwell...	P. S. Elwell...	
		Chas. M. Morris...	Howard Morris...	
		H. L. McIndo...	F. S. Robbins...	
		F. H. L. Cotten...	J. T. Barber...	
		L. A. Baker...	L. A. Baker...	
		F. P. Werner...	R. B. Tweedy...	
		H. J. Sprague...	H. J. Sprague...	
		H. W. Weiss...	T. S. Howland...	
		G. W. Webster...	W. R. Hancock...	
			M. F. Schulze...	
		F. H. Josslyn...	R. H. Edwards...	Wm. Cambler.
		W. K. Allen...	W. K. Allen...	
		Alfred Johnson...	C. Churchhill...	
		O. W. Brightman	W. F. Hallenbeck	
		C. Quimby...	E. E. Hemingway...	

^a W. W. Baldwin, assistant to president.^b James J. Hill, chairman of the board.^c E. L. Hawin, chairman of the board.

DIRECTORS AND OFFICERS OF

General

Name of company.	General Solicitor, Attorney or Counsel.	Solicitor, Attorney or Counsel.
Abbotsford & Northeastern.....		
Ahnapee & Western.....		
Ashland, Odanah & Marengo.....	G. F. Merrill.....	
Bayfield Transfer.....	G. H. Noyes.....	
Big Falls Ry. Co.....		
Chicago, Milwaukee & St. Paul	Burton Hanson..	G. R. Peck.....
Chicago & Northwestern.....	E. M. Hyzer.....	S. A. Lynde.....
Chicago, St. Paul, Minneapolis & Omaha.....	Thom. Wilson.....	J. B. Sheehan.....
Chicago, Burlington & Quincy.....	C. M. Dawes.....	J. E. Kelby.....
Chicago, Lake Shore & Eastern.....	K. K. Knapp.....	
Chicago, Harvard & Geneva Lake.....		
Chicago & Lake Superior.....		
Chippewa River & Northern.....	S. L. Perrin.....	
Chippewa Valley & Northern.....		
Drummond & Southwestern.....		
Duluth, South Shore & Atlantic.....	A. B. Eldredge.....	A. E. Miller.....
Duluth, Superior & Western Terminal.....		
Dunbar & Wausaukee.....	K. K. Knapp.....	
Elgin, Joliet & Eastern.....		
Fairchild & Northeastern.....		
Great Northern.....	W. R. Begg.....	J. D. Armstrong.....
Green Bay & Western.....		
Hawthorne, Nebagamon & Superior.....		
Hazelhurst & Southeastern.....		
Hillsboro & Northeastern.....		
Illinois Central.....	Blewett Lee.....	
Iola & Northern.....		
J. R. Davis Lumber Co., Logging Ry.....		
Kewaunee, Green Bay & Western.....		
La Crosse & Southeastern.....	W. S. Burroughs.....	
Lake Superior Terminal & Transfer.....	J. A. Murphy.....	
Laona & Northern.....		
Lincoln & Onida Co.....		
Marathon County Ry. Co.....		
Marinette, Tomahawk & Western.....		
Mineral Point & Northern.....		
Minneapolis St. Paul & Sault Ste. Marie.....	H. B. Dike.....	A. H. Bright.....
Northern Pacific.....	F. L. Stetson.....	C. N. Bunn.....
Northwestern Coal Ry. Co.....		
Oshkosh Transportation Co.....		
Roddis Lumber & Veneer Co., Logging Ry.....		
Robbins Ry. Co.....		
Stanley, Merrill & Phillips.....		
Superior & Southeastern.....	J. H. Savage.....	
Tomahawk & Eastern.....		
Whiteomb & Morris.....		
Winona Bridge Ry. Co.....		
Wisconsin Central.....		
Wisconsin & Michigan.....		
Wisconsin & Northern.....	M. J. Wallrich.....	
Wisconsin, Ruby & Southern.....		
Milwaukee, Bay View & Chicago.....		
Waupaca-Green Bay.....	I. P. Lord.....	
Wisconsin Northwestern.....		
Mattoon Ry. Co.....		

¹General superintendent of Lake district.

RAILWAYS OPERATING IN WISCONSIN—Concluded.

Officers—concluded.

Comptroller or Auditor.	General Manager.	General Freight Agt. or Freight Traffic Mgr.	Gen'l Passenger Agent or Passenger Traffic Manager.	General Superintendent.
Wm. C. Klann....	W. L. Berbach....			
J. C. Thurman....	J. A. Jordan....		J. B. Call.....	F. B. Seymour.
D. J. McMahon....	L. K. Baker.....	F. J. Darke....		Ed. Mercier.
	H. C. Hale.....			
H. G. Haugan....	W. J. Underwood	E. S. Keeley....	F. A. Miller....	D. L. Bush.
	R. H. Alshton....	M. Hughitt, Jr..	W. B. Kniskern.	W. E. Morse.
L. A. Robinson....	A. W. Trenholm..	H. M. Pearce....	T. W. Teasdale..	F. R. Pechin.
C. I. Sturges....	F. E. Ward.....	G. H. Crosby....	P. S. Eustis....	H. D. Judson.
F. N. Sutton....	R. B. Campbell....	F. E. Learned....		
	H. T. Windsor....			
B. L. Delamater..	B. L. Delamater..			
E. C. Johnson....	C. P. Coon.....			
L. E. Knudson....	J. Z. Arph....			
	A. R. Owen.....			
A. E. Delf.....	W. F. Fitch.....	W. W. Walker....	Mart Adson....	C. E. Lytle.
J. G. Drew.....	J. W. Wells.....	J. L. Wells.....		J. L. Wells.
F. W. Sutton....	R. B. Campbell..	F. E. Learned....		P. F. Mc Manus.
C. M. Sherwood..	N. C. Foster....	C. M. Sherwood..		W. Foster.
J. G. Drew.....	J. M. Gruber....	W. W. Broughton	A. L. Craig....	D. M. Philbin ¹
J. C. Thurman....	J. A. Jordan....		J. B. Call.....	F. B. Seymour.
F. L. Wilkins....	J. Weyerhaeuser	F. L. Wilkins....		Jas. Timlin.
W. H. Bissell....	F. M. White....		W. H. Bissell..	
	W. H. H. Cash....			
C. F. Krebs.....	F. B. Harriman..	F. B. Bowes....	A. H. Hanson....	H. McCourt.
J. C. Thurman....	J. A. Jordan....		J. B. Call.....	F. B. Seymour.
J. C. Thurman....	J. A. Jordan....		J. B. Call.....	F. B. Seymour.
S. J. Lennon....	P. Valler.....	A. L. Eldemiller	A. L. Eldemiller.	P. Valler.
L. R. Brown....				C. P. Brown.
W. W. McCulloch.				J. D. Kissinger.
			C. H. Grundy...	C. H. Grundy.
C. C. Potter....	W. A. Jones....	E. C. Lange....		
C. W. Gardner....	G. R. Huntington	W. L. Martin....	M. R. Callaway..	G. R. Huntington
H. A. Gray....	G. T. Slade....	J. G. Woodworth	A. M. Cleland..	E. C. Blanchard.
T. P. Blackmar..	C. P. White....			
	G. W. Campbell..			
M. A. Baleman..	F. S. Robbins....			R. D. Caldwell.
F. H. L. Cotten..	C. D. Moon....	C. D. Moon....		C. D. Moon.
	R. B. Tweedy....	L. E. Glover....	C. H. Grundy...	S. Jacobson.
				C. H. Grundy.
Robt. Toombs....				D. Cunningham.
F. B. Huntington	C. H. Hartley..		J. C. Fitzgerald.	S. N. Harrison.
F. W. Sutton....	E. L. Hawn.....	P. R. Hamilton..		
R. F. Whale....	A. M. Penney....		A. M. Penney...	W. F. Hallenbeck
O. W. Brightman.				

Financial and Operating Statistics of

ELECTRIC RAILWAYS.

Income Account, Year

Italic figures in column under "Deductions from gross income" denote additions; in

Name of company.	Total operating revenues.	Total operating expenses.	Net operating revenues or deficits.	Non-operating revenues.	Gross income or deficit.
<i>Wisconsin:</i>					
Chl. & Milw. Electric R. R. Co.	\$170,799 42	\$145,414 75	\$25,384 67		\$25,384 67
Duluth Street Ry. Co.	198,186 34	162,008 74	36,177 60		36,177 60
Milwaukee Elec. Ry. & Lt. Co.	3,324,115 16	2,215,296 58	1,108,818 58	\$48,873 02	1,157,692 20
Milwaukee Lt., Ht. & Tr. Co.	747,035 17	434,621 91	312,413 26	524,032 27	833,445 53
Milwaukee Northern Ry. Co.	222,684 20	143,686 89	78,997 31	255 57	79,252 88
Rockford & Interurban Ry. Co.	78,924 37	51,724 03	27,200 34	307 3	27,507 69
Total.....	34,741,744 63	\$3,152,732 90	\$1,588,091 76	\$572,498 81	\$2,162,490 57
<i>Entire Line:</i>					
Chl. & Milw. Elec. R. R. Co.	\$737,841 12	\$501,499 82	\$176,341 30	\$793 17	\$177,140 47
Duluth Street Ry. Co.	895,670 78	657,169 18	238,501 60	5,062 65	243,564 25
Milwaukee Elec. Ry. & Lt. Co.	3,324,115 16	2,215,296 58	1,108,818 58	48,873 02	1,157,692 50
Milwaukee Lt., Ht. & Tr. Co.	747,035 17	434,621 91	312,413 26	524,032 27	833,445 53
Milwaukee Northern Ry. Co.	222,684 20	143,486 89	78,997 31	255 57	79,252 88
Rockford & Interurban Ry. Co.	594,579 10	338,796 02	255,112 47	2,062 76	258,175 23
Total.....	80,522,225 53	\$1,351,041 01	\$2,171,184 52	\$81,116 0	\$2,252,300 56

¹ For six months Jan. 1 to July 1, 1909.

ELECTRIC RAILWAYS.

Income Account, Year

Italic figures denote deficits.

Name of Company.	Total operating revenues.	Total operating expenses.	Net operating revenues or deficits.	Non-operating revenues.	Gross income or deficit.
<i>Wisconsin:</i>					
Ashland Lt., P. & St. Ry. Co.	\$25,305 20	\$21,530 33	\$3,774 87		\$3,774 87
Chippewa Val. Ry., Lt. & P. Co.	93,003 87	60,670 70	32,333 17		32,336 17
Eastern Wis. Ry. & Lt. Co.	96,443 04	74,034 03	22,409 01	\$2,423 32	24,832 33
Green Bay Traction Co.	152,638 03	107,338 36	45,299 67		45,299 67
La Crosse City Ry. Co.	131,390 11	123,865 99	7,524 12	120 90	7,645 02
Sheboygan Lt., P. & Ry. Co.	89,951 95	69,931 59	20,015 36		20,015 36
Southern Wis. Ry. Co.	159,778 82	89,271 09	70,507 73	375 00	70,882 73
Wisconsin Elec. Ry. Co.	153,977 60	118,446 88	35,530 72	2,545 42	38,076 14
Wis. Tr., Lt., Ht. & P. Co.	117,369 95	72,545 80	44,824 06	3,412 81	48,236 87
Total.....	\$1,019,801 57	\$737,689 86	\$282,221 71	\$8,877 47	\$291,099 13

¹ No class B electric railway is engaged in traffic outside of Wisconsin.² Includes interest on investments. Apportioned on basis of gross earnings.

Railroad Companies.—B. Electric Railways.**CLASS A.**

Ending June 30, 1909.

all other columns deficits.

DEDUCTIONS FROM GROSS INCOME.				DISPOSITION OF NET INCOME.			
Interest on funded deb and real estate mortgages.	Interest on floating debt.	Miscellaneous deductions.	Total.	Net income or deficit.	Dividends.	Other payments from net income.	Surplus or deficit for year.
		\$33,399 20	\$33,399 20	\$8,014 53			\$8,014 53
\$41,666 67	\$20,000 00		61,666 67	25,489 07		\$37,735 12	63,224 19
490,293 15	41,696 08		448,600 07	709,092 13	\$318,000 00		61,092 13
475,532 50	31,718 47		507,250 97	329,224 56	297,500 00		31,724 56
				79,252 88		70,800 00	8,452 88
20,210 88	296 76		20,507 64	7,000 05	6,407 20	6,407 20	502 85
\$1,027,706 20	\$10,319 15	\$33,399 20	\$1,071,424 55	\$1,001,033 02	\$951,407 20	\$108,535 12	\$30,623 70
		\$33,905 45	\$33,905 45	\$143,235 02			\$143,235 02
\$125,000 00	\$30,000 00		185,000 00	58,564 25		\$71,674 15	13,109 90
490,296 15	41,696 08		448,600 07	709,092 13	\$318,000 00		61,092 13
475,532 50	31,718 47		507,250 97	329,224 56	297,500 00		31,724 56
				79,252 88		70,800 00	8,452 88
185,643 54	1,991 66		187,635 18	120,540 05	45,000 00	43,000 00	77,540 05
\$1,233,472 15	\$52,014 07	\$33,905 45	\$1,312,391 67	\$1,439,908 89	\$988,500 00	\$142,474 15	\$308,934 74

² For six months—July 1, 1908, to Jan. 1, 1909.**CLASS B.¹**

Ending June 30, 1909.

DEDUCTIONS FROM GROSS INCOME.				DISPOSITION OF NET INCOME.			Surplus or deficit for year.
Interest on funded debt.	Interest on floating debt.	Miscellaneous deductions.	Total.	Net income or deficit.	Dividends.	Other payments from net income.	
\$965 90			\$965 90	\$2,808 97			2,808 97
16,250 00			16,250 00	16,086 17	\$3,500 00	\$3,500 00	12,586 17
\$19,836 30	\$1,510 32		21,576 62	3,455 71	\$11,900 00	11,970 00	8,574 29
	63,336 92	\$10,333 44	72,670 36	28,370 69			28,370 69
4,584 91			4,584 91	3,060 11			3,060 11
53,447 23	5,918 53		39,565 79	19,350 43			19,350 43
59,250 00	4,905 37	6,727 36	70,882 73				
22,012 95	1,201 03		23,213 98	14,892 16			11,832 16
26,676 00			26,676 00	21,550 87			21,560 87
\$183,033 29	\$76,572 20	\$17,000 80	\$216,606 29	\$14,112 87	\$15,470 00	\$15,470 00	\$1,357 13

¹ Apportioned on basis of gross earnings.² Report for 10½ months.

ELECTRIC RAILWAYS,

Income Account, Year

Italic figures denote credits.

Name of Company.	Total operating revenues.	Total operating expenses.	Net- operating revenues or deficits.	Non- operating revenues.	Gross income or deficit.
<i>Wisconsin:</i>					
Beloit Traction Co.....	\$36,713 64	\$13,245 76	\$23,467 88		\$23,467 88
Janesville Street Ry. Co.....	15,216 30	15,513 42	297 12		297 12
Kenosha Electric Ry. Co.....	54,718 50	33,166 70	21,551 80	\$0 06	21,551 86
La Crosse & Onalaska St. Ry. Co.	8,058 00	7,611 66	446 34	18 72	565 06
Manitowoc & Northern Ry. Co....	33,638 02	24,008 82	9,629 20		9,629 20
Menominee & M. Lt. & Tr. Co....	37,677 72	30,870 16	6,807 56		6,807 56
Merrill Ry. & L'tg Co.....	9,244 88	10,522 76	1,277 88		1,277 88
Twin City General Elec. Co.....	10,556 56	8,292 33	2,264 23		2,264 23
Waupaca Elec. Lt. & Ry. Co.....	12,063 98	8,404 31	3,659 67		3,659 67
Wausau St. R. R. Co.....	58,397 10	26,525 57	11,871 53	951 49	12,823 02
Total.....	\$253,314 70	\$178,161 49	\$78,153 21	\$1,050 29	\$79,203 50
<i>Entire Line:</i>					
Beloit Traction Co.....	\$36,713 64	\$13,245 76	\$23,467 88		\$23,467 88
Janesville Street Ry. Co.....	15,216 30	15,513 42	297 12		297 12
Kenosha Electric Ry. Co.....	54,718 50	33,166 70	21,551 80	\$0 06	21,551 86
La Crosse & Onalaska St. Ry. Co.	8,058 00	7,611 66	446 34	98 72	545 06
Manitowoc & Northern Ry. Co....	33,638 02	24,008 82	9,629 20		9,629 20
Menominee & M. Lt. & Tr. Co....	82,144 11	66,371 26	15,873 85		15,873 85
Merrill Ry. & L'tg Co.....	9,244 88	10,522 76	1,277 88		1,277 88
Twin City General Elec. Co.....	31,669 69	24,254 80	7,414 89		7,414 89
Waupaca Elec. Lt. & Ry. Co.....	12,063 98	8,404 31	3,659 67		3,659 67
Wausau St. R. R. Co.....	38,397 10	26,525 57	11,871 53	951 49	12,823 02
Total.....	\$321,804 22	\$229,525 06	\$92,369 16	\$1,050 29	\$93,419 45

CLASS C.

Ending June 30, 1909.

DEDUCTIONS FROM GROSS INCOME.				Net income or deficit.	DISPOSITION OF NET INCOME			Surplus or deficit for year.
Interest on funded debt.	Interest on floating debt.	Miscel- laneous deduc- tions.	Total.		Divi- dends.	Other payments from net income.	Total.	
\$3,508 76			\$3,508 76	\$19,959 12	\$19,000 00		\$19,000 00	\$959 12
4,500 00			4,500 00	4,797 12				4,797 12
25,000 00			25,000 00	3,448 12				3,448 12
				545 06	1,900 00		1,900 00	1,354 94
5,900 00			5,900 00	3,729 20				3,729 20
2,298 18	\$620 97		2,899 15	3,918 41	6,300 00		6,300 00	2,381 59
3,750 00			3,750 00	5,027 88				5,027 88
684 00			684 00	1,580 23				1,580 23
1,242 50			1,242 50	2,447 17	1,140 00		1,140 00	1,307 17
2,046 70	1,311 30		3,358 00	9,465 02	6,948 68		6,948 68	2,516 34
\$48,900 14	\$1,932 27		\$50,832 41	\$28,371 09	\$35,288 68		\$35,288 68	\$6,917 59
\$3,508 76			\$3,508 76	\$19,959 12	\$19,000 00		\$19,000 00	\$959 12
4,500 00			4,500 00	4,797 12				4,797 12
25,000 00			25,000 00	3,448 12				3,448 12
				545 06	1,900 00		1,900 00	1,354 94
5,900 00			5,900 00	3,729 20				3,729 20
4,878 02	\$1,335 48		6,213 50	9,659 35	13,300 00		13,300 00	3,640 65
3,750 00			3,750 00	5,027 88				5,027 88
2,674 22			2,674 22	4,740 67				4,740 67
1,242 50			1,242 50	2,447 17	1,140 00		1,140 00	1,307 17
2,046 70	1,311 30		3,358 00	9,465 02	6,948 68		6,948 68	2,516 34
\$53,500 20	\$2,646 78		\$56,146 98	\$37,272 47	\$42,288 68		\$42,288 68	\$5,016 21

ELECTRIC RAILWAYS,
Detailed Operating Revenues,
Revenue from

Name of Company.	Passenger revenue.	Baggage revenue.	Parlor and chair car revenue.
<i>Wisconsin:</i>			
Chicago & Milwaukee Electric R. R. Co....	\$124,756 61	\$8 80	\$3,038 65
Duluth Street Ry. Co.....	196,760 66		
Milwaukee Elec. Ry. & Lt. Co.....	3,299,432 40		
Milwaukee Lt., Ht. & Traction Co.....	734,911 18		
Milwaukee Northern Ry. Co.....	200,359 50		
Rockford & Interurban Ry. Co.....	65,465 72		
Total.....	\$4,621,686 07	\$8 80	\$3,038 65
<i>Entire Line:</i>			
Chicago & Milwaukee Electric R. R. Co....	\$628,067 70	\$18 05	\$8,153 77
Duluth Street Ry. Co.....	887,210 01		
Milwaukee Elec. Ry. & Lt. Co.....	3,299,432 40		
Milwaukee Lt., Ht. & Traction Co.....	734,911 18		
Milwaukee Northern Ry. Co.....	200,359 50		
Rockford & Interurban Ry. Co.....	544,503 69		
Total.....	\$6,264,484 48	\$18 05	\$8,153 77

Detailed Operating

Name of Company	Revenue		
	Station and car priv- ileges.	Storage.	Rents from tracks and terminals.
<i>Wisconsin:</i>			
Chicago & Milwaukee Elec. R. R. Co....	\$988 86		
Duluth Street Ry. Co.....	1,008 32		
Milwaukee Elec. Ry. & Lt. Co.....	18,567 00		
Milwaukee Lt., Ht. & Traction Co.....	3,910 00		
Milwaukee Northern Ry. Co.....			
Rockford & Interurban Ry. Co.....	47 27		
Total.....	\$24,603 45		
<i>Entire Line:</i>			
Chicago & Milwaukee Elec. R. R. Co....	\$4,762 23	\$4 10	
Duluth Street Ry. Co.....	4,000 02		
Milwaukee Elec. Ry. & Lt. Co.....	18,567 00		
Milwaukee Lt., Ht. & Traction Co.....	3,910 00		
Milwaukee Northern Ry. Co.....			
Rockford & Interurban Ry. Co.....	2,414 71		
Total.....	\$33,653 96	\$4 10	

CLASS A.

Year Ending June 30, 1909.

Transportation.

Special car revenue—chartered cars.	Mail revenue.	Express revenue.	Milk revenue.	Freight revenue.	Miscellaneous transportation revenues.	Total transportation revenues.
\$987 75		\$4,777 05		\$18,287 13		\$146,890 99
136 50	\$165 85					197,033 01
5,358 50					\$757 26	3,305,548 16
6,426 76	291 71				1,505 52	743,125 17
965 00		9,312 63	\$7,348 07	112 58		218,117 78
		6,372 88				71,838 00
\$13,874 51	\$447 56	\$20,462 56	\$7,348 07	\$18,399 71	\$2,262 78	\$4,682,583 71
\$3,922 70		\$23,981 14		\$34,875 83		\$690,019 19
672 00	\$514 94					889,390 95
5,358 50					\$757 26	3,305,548 16
6,426 76	291 71				1,505 52	743,125 17
965 00		9,312 63	\$7,348 07	112 58		218,117 78
2,163 05	645 83	5,741 20		30,132 97		583,186 74
\$19,528 01	\$1,448 48	\$39,084 97	\$7,348 07	\$65,121 38	\$2,262 78	\$5,437,398 99

Revenues—Concluded.

from Operation Other Than Transportation.

Rents from equipment.	Rents from land, buildings and other property.	Sale of power.	Miscellaneous revenues from other than transportation.	Total other than transportation.	Total operating revenues.
\$865 28		\$22,054 29		\$23,908 43	\$170,799 49
6 00			\$24 01	1,123 33	198,186 34
				18,567 00	3,324,115 16
		1,818 21	2,748 21	3,910 00	747,035 17
				4,566 42	222,634 20
	\$7,038 50			7,065 77	78,924 37
\$871 28	\$7,038 50	\$23,872 50	\$2,772 22	\$39,160 95	\$4,741,744 66
\$8,484 61	\$613 36	\$24,967 63		\$38,821 93	\$737,841 12
443 54	600 00	481 29	\$1,748 98	7,273 83	895,670 78
				18,567 00	3,324,115 16
		1,818 21	2,748 21	3,910 00	747,035 17
	7,272 50		2,006 15	4,566 42	222,634 20
				11,602 36	594,879 10
\$8,928 15	\$8,485 83	\$27,257 13	\$6,502 34	\$34,831 54	\$6,522,225 53

ELECTRIC RAILWAYS.
Detailed Operating Revenues,
Revenue from

Name of Company.	Passenger revenue.	Baggage revenue.	Parlor and chair car revenue.
Ashland L., P. & St. Ry. Co.....	\$31,778 43	.....	.....
Chippewa Val. Ry., Lt. & P. Co. ²	93,006 87	.....	.....
Eastern Wis. Ry. & Lt. Co.....	92,033 63	.....	.....
Green Bay Traction Co.....	139,921 34	.....	.....
La Crosse City Ry. Co.....	129,610 89	.....	.....
Sheboygan Lt., P. & Ry. Co.....	79,675 26	.....	.....
Southern Wis. Ry. Co.....	159,137 32	.....	.....
Wis. Elec. Ry. Co. ²	150,354 64	.....	.....
Wis. Traction, Lt., Ht. & P. Co.....	116,796 21	.....	.....
Total	\$982,254 09	.....	.....

Detailed Operating

Name of Company.	Revenues		
	Station and car privileges.	Parcel room receipts.	Rents from tracks and terminals.
Ashland Lt., P. & St. Ry. Co.....	.....	.....	.....
Chippewa Val. Ry., Lt. & P. Co.....	.....	.....	.....
Eastern Wis. Ry. & Lt. Co.....	\$1,214 08	.....	.....
Green Bay Traction Co.....	900 00	.....	.....
La Crosse City Ry. Co.....	1,779 72	.....	.....
Sheboygan Lt., P. & Ry. Co.....	340 00	\$6 36	\$2,820 10
Southern Wis. Ry. Co.....	500 00	.....	.....
Wis. Elec. Ry. Co.....	1,002 11	.....	145 00
Wis. Traction, Lt., Ht. & P. Co.....	475 00	.....	.....
Total	\$5,931 79	\$6 33	\$2,963 10

¹ No class B railway is engaged in traffic outside of Wisconsin.

² Report for year ending Dec. 31, 1908.

CLASS B.¹

Year Ending June 30, 1909.

Transportation.

Special car revenue (chart. cars).	Mall revenue.	Express revenue.	Milk revenue.	Freight revenue.	Miscellane- ous trans- portation revenues.	Total revenue from trans- portation.
						\$21,778 43
						93,008 87
\$723 55	\$150 00	\$1,206 61	\$164 29			94,278 18
446 50		1,905 39		\$76 45		142,349 08
						129,610 39
	200 04	2,699 44	292 12	3,829 63		81,765 49
141 50						159,378 82
545 00	393 92	1,326 75	121 45		\$2 50	152,744 86
132 94				25 80		116,804 95
\$1,990 09	\$812 96	\$7,138 19	\$577 86	\$3,981 88	\$2 50	\$996,707 57

Revenues—Concluded.

from Operation Other Than Transportation.						Total operating revenues.
Rents from equipment.	Rents from lands, buildings and other property.	Sale of power.	Revenue from parks, resorts and at- tractions.	Misce lane- ous reve- nues from other than transporta- tion.	Total other than transporta- tion.	
				\$3,520 77	\$3,520 77	\$25,305 20
						93,008 87
	\$950 00				2,164 96	96,443 04
\$28 40		\$8,831 25	\$833 70		10,128 35	152,638 13
					1,779 72	131,390 11
					3,186 46	99,951 95
					500 00	159,778 82
83 75				3 88	1,232 74	153,977 00
					475 00	117,369 95
\$107 15	\$950 00	\$8,831 25	\$833 70	\$3,530 65	\$23,154 04	\$1,019,861 57

¹ Report for 10½ months.

**ELECTRIC RAILWAYS,
Detailed Operating Revenues,
Revenue from**

Name of Company.	Passenger revenue.	Baggage revenue.	Parlor and chair car revenue.	Special car revenue— chartered cars.
<i>Wisconsin:</i>				
Beloit Traction Co.....	\$36,281 22			
Janesville St. Ry. Co.....	15,153 55			
Kenosha Elec. Ry. Co.....	54,107 35			\$32 50
La C. & Onalaska St. Ry. Co.	8,058 00			
Manitowoc & Northern T. Co.	31,233 65			
Menom. & M. Lt. & Tr. Co..	36,688 11			32 95
Merrill Ry. & Lighting Co..	9,244 88			
Twin City General Elec. Co..	10,556 56			
Waupaca Elec. Lt. & Ry. Co.	11,515 40	347 25		
Wausau St. R. R. Co.....	38,346 10			
Total	\$251,187 82	\$347 25		\$35 45
<i>Entire Line:</i>				
Beloit Traction Co.....	\$36,281 22			
Janesville St. Ry. Co.....	15,153 55			
Kenosha Elec. Ry. Co.....	54,107 35			\$32 50
La C. & Onalaska St. Ry. Co.	8,058 00			
Manitowoc & Northern T. Co.	31,233 65			
Menom. & M. Lt. & Tr. Co..	79,990 22			63 33
Merrill Ry. & Lighting Co..	9,244 88			
Twin City General Elec. Co..	31,669 09			
Waupaca Elec. Lt. & Ry. Co.	11,515 40	347 25		
Wausau St. R. R. Co.....	38,346 10			
Total	\$315,603 03	\$347 25		\$95 83

Detailed Operating

Revenue From Operation				
Name of Company.	Station and car privi- leges.	Storage.	Joint elec- tric power revenue. (profit).	Rents from equipment.
<i>Wisconsin:</i>				
Beloit Traction Co.....	\$307 42			
Janesville St. Ry. Co.....	59 75			
Kenosha Elec. Ry. Co.....	479 50			
La C. & Onalaska St. Ry. Co.				
Manitowoc & Northern T. Co.	320 00		\$974 53	
Menom. & M. Lt. & Tr. Co..	219 70			
Merrill Ry. & Lighting Co..				
Twin City General Elec. Co..				
Waupaca Elec. Lt. & Ry. Co.	103 00			
Wausau St. R. R. Co.....	51 00			
Total	\$1,530 87		\$974 56	
<i>Entire Line:</i>				
Beloit Traction Co.....	\$307 42			
Janesville St. Ry. Co.....	59 75			
Kenosha Elec. Ry. Co.....	479 50			
La C. & Onalaska St. Ry. Co.				
Manitowoc & Northern T. Co.	320 00		\$974 56	
Menom. & M. Lt. & Tr. Co..	489 30			
Merrill Ry. & Lighting Co..				
Twin City General Elec. Co..				
Waupaca Elec. Lt. & Ry. Co.	103 00			
Wausau St. R. R. Co.....	51 00			
Total	\$1,820 27		\$974 56	

CLASS C.

Year Ending June 30, 1909.

Transportation.

Mall revenue.	Express revenue.	Milk revenue.	Freight revenue.	Miscellaneous transporta- tion rev- enue.	Total trans- portation revenues.
\$125 00					\$36,406 22
					15,153 55
			\$88 85		54,228 70
608 83			405 98		8,058 00
					32,333 46
199 21					36,920 27
					9,244 88
					10,556 56
					11,862 65
					38,346 10
\$1,018 04			\$494 83		\$253,113 24
\$125 00					\$36,406 22
					15,153 55
			\$88 85		54,228 70
608 83			405 98		8,058 00
					32,333 46
199 21					80,252 76
					9,244 88
					31,069 69
					11,862 65
					38,346 10
\$1,018 04			\$494 83		\$317,550 01

Revenues—Concluded.

Other Than Transportation				Total operating revenues.
Rents from land, buildings and other property.	Sale of power.	Miscellaneous revenue from operation other than trans- portation.	Total other than trans- portation.	
			\$307 42	\$36,713 64
			59 75	15,216 30
		\$10 00	489 80	54,718 50
				8,058 00
			1,304 56	33,638 02
		537 75	757 45	37,677 79
				9,244 88
				10,556 53
\$128 33			231 33	12,093 98
			51 00	38,397 10
\$128 33		\$547 75	\$3,201 31	\$256,314 70
			\$307 42	\$36,713 64
			59 75	15,216 30
		\$10 00	489 80	54,718 50
				8,058 00
			1,304 56	33,638 02
		1,402 05	1,801 35	82,144 11
				9,244 88
				31,069 69
\$128 33			231 33	12,093 98
			51 00	38,397 10
\$128 33		\$1,413 05	\$4,335 21	\$321,804 23

**ELECTRIC RAILWAYS,
Operating Expenses,
WAY AND STRUCTURES.**

Name of Company.	WAY.				
	Supt. ways and struc- tures.	Ballast	Ties.	Rails.	Rail fasten- ings and joints.
<i>Wisconsin:</i>					
Chicago & Milw. Elec. R. R. Co.	\$3,450 21	\$131 80			\$180 27
Duluth Street Ry. Co.	211 19	82 63	\$40 38	\$7 09	105 20
Milw. Elec. Ry. & Lt. Co.	10,602 72				
Milw. Lt., Ht. & Traction Co.	1,932 86				
Milwaukee Northern Ry. Co.					
Rockford & Interurban Ry. Co.					
Total	\$16,196 96	\$214 43	\$40 38	\$7 09	\$285 47
<i>Entire Line:</i>					
Chicago & Milw. Elec. R. R. Co.	\$9,585 07	\$305 09			\$499 36
Duluth Street Ry. Co.	934 04	316 58	\$178 57	\$31 3	465 23
Milw. Elec. Ry. & Lt. Co.	10,602 72				
Milw. Lt., Ht. & Traction Co.	1,932 86				
Milwaukee Northern Ry. Co.					
Rockford & Interurban Ry. Co. ¹	773 23	26 34	1,569 16	928 97	503 70
Total	\$23,827 92	\$708 01	\$1,777 73	\$960 34	\$1,471 33

¹ Items shown are for six months period ending June 30, 1909.

Operating

Name of company.	WAY AND STRUCTURES—			
	WAY—Concluded.		ELECTRIC	
	Miscel- laneous way expenses.	Total way.	Mainte- nance of transmis- sion system.	Mainte- nance of distribution system.
<i>Wisconsin:</i>				
Chi. & Milw. Elec. R. R. Co.	\$76 93	\$13,396 13	\$203 41	\$1,888 41
Duluth Street Ry. Co.	13,617 80	7,241 77		
Milw. Elec. Ry. & Lt. Co.	6,068 92	117,934 23		
Milw. Lt., Ht. & Tr. Co.	1,124 18	21,502 71		
Milwaukee Northern Ry. Co.		9,838 77	448 51	1,012 46
Rockford & Inter. Ry. Co.	1,646 40	4,646 40		
Total	\$15,552 26	\$174,559 01	\$650 92	\$2,900 87
<i>Entire Line:</i>				
Chi. & Milw. Elec. R. R. Co.	\$213 18	\$37,096 74	\$560 08	\$5,231 06
Duluth Street Ry. Co.	116,172 56	32,190 57		
Milw. Elec. Ry. & Lt. Co.	6,068 92	117,934 23		
Milw. Lt., Ht. & Tr. Co.	1,124 18	21,502 71		
Milwaukee Northern Ry. Co.		9,838 77	448 51	1,012 46
Rockford & Inter. Ry. Co. ¹	11,837 51	24,069 02	200 87	2,545 18
Total	\$35,434 35	\$242,633 04	\$1,210 06	\$8,786 69

¹ Maintenance of track and roadway six months ending Dec. 31, 1908. Items not given.

² Total way expenses. Not distributed.

³ Items shown are for six months period ending June 30, 1909, except as noted.

CLASS A.

Year Ending June 30, 1909.

Special work.	Roadway and track labor.	Maint. of paving.	Misc. roadway and track exps.	Cleaning and sanding tracks.	Removal of snow, ice and sand from tracks.	Maint. of tunnels, bridges, trestles, culverts and subways	Maint. of crossings, fences, cattle guards and signs.	Maint. of signal and interlocking systems.	Maint. of telephone and telegraph system.
\$108 35	\$3,451 12		\$71 98	\$451 32	\$506 51	\$726 87	\$493 97	\$423 66	\$230 11
43 19	1,115 94	\$2 76	143 33	1,378 80	458 82	32 23	2 41		
	27,666 75	18,618 40	22,111 36	8,563 63	15,999 01	6,317 31			1,908 13
	5,115 18	3,376 61	4,137 65	1,554 73	2,746 05	1,158 18			337 27
	8,376 89	449 50	66 11	36 42	346 57		50 82		512 46
\$149 54	\$48,725 88	\$22,447 27	\$26,530 43	\$11,984 90	\$20,146 96	\$8,234 59	\$552 20	\$422 66	\$3,087 97
\$294 59	\$17,870 14	\$75 05	\$199 40	\$1,250 20	\$1,652 37	\$3,013 53	\$1,383 20	\$1,059 13	\$637 43
191 01	4,965 60	12 21	633 90	6,130 17	2,036 14	142 53	10 63		
	27,666 75	18,618 40	22,111 36	8,563 63	15,999 01	6,317 31			1,908 13
	5,115 18	3,376 61	4,137 65	1,554 73	2,746 05	1,158 18			357 27
	8,376 89	449 50	66 11	36 42	346 57		50 82		512 46
1,001 85	3,926 79	6 08	450 88	1,185 07	527 22	466 75	315 12	404 11	114 24
\$1,487 45	\$67,891 35	\$22,537 85	\$27,599 30	\$18,720 23	\$23,307 36	\$10,097 30	\$1,758 77	\$1,463 24	\$3,589 58

Expenses—Continued.

Concluded.		MAINTENANCE BUILDINGS, FIXTURES AND GROUNDS.					Total way and structures.
LINE.		Way buildings, fixtures and grounds.	Shop buildings, fixtures and grounds.	Car house buildings, fixtures and grounds.	Miscellaneous buildings, fixtures and grounds.	Total buildings, fixtures and grounds.	
Miscellaneous electric line expenses.	Total electric line.						
\$32 39	\$2,123 21	\$305 89		\$86 82		\$992 71	\$16,411 05
2,152 18	2,152 18		\$2 73	58 83	\$165 52	227 08	9,621 08
26,707 00	26,707 00				5,817 58	5,817 58	149,958 81
4,883 91	4,883 91				966 58	966 58	27,353 20
756 94	2,217 91				896 49	896 49	12,953 17
							4,646 40
\$34,532 42	\$38,084 21	\$305 89	\$2 73	\$145 65	\$7,346 17	\$8,300 44	\$220,943 66
\$39 73	\$5,861 43	\$2,232 39	\$977 48	\$240 49		\$3,450 36	\$46,428 56
9,570 52	9,570 52		12 06	290 99	\$769 90	1,073 95	42,834 04
26,707 00	26,707 00				5,317 58	5,317 58	149,958 81
4,883 91	4,883 91				966 58	966 58	27,353 20
756 94	2,217 91				896 49	896 49	12,953 17
\$3,083 10	5,829 15	143 83			\$1,142 41	1,285 74	31,188 91
\$45,091 20	\$55,089 95	\$2,375 72	\$989 54	\$531 48	\$9,092 93	\$12,989 70	\$310,711 69

* Includes \$11,410.59, total way expenses for 6 months period ending Dec. 31, 1908. Not distributed.

* Includes \$2,863.80, total electric line expenses for 6 months period ending Dec 31, 1908. Not distributed.

* Total buildings, fixtures and ground expenses for 6 months period ending Dec. 31, 1908. Not distributed.

ELECTRIC RAILWAYS.

Operating

EQUIP-

Name of Company.	Superin- tendence of equip- ment.	Mainte- nance of revenue passenger and combi- nation cars.	Mainte- nance of revenue freight, expres- and mail cars.	Mainte- nance of revenue locomotives.	Mainte- nance of electric equipment of revenue cars.
Wisconsin:					
Chi. & Milw. Elec. R. R. Co.	\$813 04	\$5,065 16	\$264 05	\$17 02	\$2,417 76
Duluth Street Ry. Co.	440 39	6,067 15			3,667 32
Milw. Elec. Ry. & Lt. Co.	9,367 48	75,177 89			62,078 28
Milw. Lt., Ht. & Traction Co.	1,712 06	13,751 47			11,352 01
Milwaukee Northern Ry. Co.	112 50	6,727 44	8 07		4,073 62
Rockford & Interurban Ry. Co.		13,828 32			
Total	\$12,445 50	\$110,637 43	\$272 12	\$17 02	\$83,568 99
Entire Line:					
Chi. & Milw. Elec. R. R. Co.	\$3,481 97	\$21,692 36	\$1,130 82	\$72 90	\$10,354 44
Duluth Street Ry. Co.	1,347 75	27,002 04			16,301 79
Milw. Elec. Ry. & Lt. Co.	9,367 48	75,177 89			62,078 28
Milw. Lt., Ht. & Traction Co.	1,712 06	13,751 47			11,352 01
Milwaukee Northern Ry. Co.	112 50	6,727 44	8 07		4,073 62
Rockford & Interurban Ry. Co.	1,244 25	12,127 54	37 32		9,390 18
Total	\$17,866 04	\$156,538 74	\$1,176 21	\$72 90	\$113,551 02

¹ Items not distributed.

Operating Expenses

Name of Company.	CONDUCTING				
	Power.				Total power.
	Maintenance of power equip. — (including power bldgs.)	Operation of power equip-ment.	Power purchased	Power ap-portioned debit (pro-portion of cost of power—rail-way).	
Wisconsin:					
Chicago & Milw. Elec. R. R. Co.	\$3,165 75	\$21,509 30	\$15,948 36		\$40,623 41
Duluth Street Ry. Co.	16 45		20,822 94		20,839 39
Milwaukee Elec. Ry. & Lt. Co.				\$283,655 14	283,655 14
Milwaukee Lt., Ht. & Tr. Co.				51,819 52	51,819 52
Milwaukee Northern Ry. Co.	677 35	38,214 43	2,690 38		41,572 16
Rockford & Interurban Ry. Co.			112,610 33		112,610 33
Total.....	\$3,550 55	\$59,723 73	\$52,062 01	\$335,474 06	\$451,119 95
Entire Line:					
Chicago & Milw. Elec. R. R. Co.	\$13,556 12	\$91,240 06	\$64,429 34		\$169,226 12
Duluth Street Ry. Co.	72 75		106,335 24		106,407 99
Milwaukee Elec. Ry. & Lt. Co.				\$283,655 14	283,655 14
Milwaukee Lt., Ht. & Tr. Co.				51,819 52	51,819 52
Milwaukee Northern Ry. Co.	677 35	38,214 43	2,690 38		41,572 16
Rockford & Interurban Ry. Co.	42 83	1,053 04	82,932 06		84,627 95
Total.....	\$14,349 05	\$131,108 13	\$256,377 04	\$335,474 06	\$737,308 88

¹ Includes items of expense, not distributed during six months of 1908.

CLASS A.

Expenses—Continued.

MENT.					TRAFFIC.				
Maintenance of electric equipment of revenue locomotives.	Maintenance of utility equipment.	Shop expenses.	Miscellaneous equipment expenses.	Total equipment.	Superintendence of traffic.	Advertising.	Parks, resorts and attractions.	Miscellaneous traffic expense.	Total traffic.
\$0 56	\$18 7	\$300 76	\$153 04	\$0,179 15	\$240 17	\$855 24			\$1,095 41
293 9	828 37	7 03	11,324 20	11,324 20		61 78		\$2 20	64 04
	8,884 45	11,020 30	166,028 40	166,028 40		5,968 88			5,968 88
	1,508 3	1,964 32	30,368 20	30,368 20		1,165 50			1,165 50
401 97	1,303 79	75	12,628 14	12,628 14		1,228 03		4 95	1,233 01
			3,823 32	3,823 32				1485 64	485 64
\$0 56	\$744 67	\$12,415 68	\$13,145 44	\$23,276 41	\$240 17	\$0,209 46		\$492 85	\$10,032 58
\$40 91	\$208 83	\$1,673 50	\$155 41	\$39,311 14	\$1,087 46	\$3,604 32			\$4,731 78
1,317 54	3,675 75	31 14	50,336 01	50,336 01		273 53		\$10 00	283 55
	8,384 45	11,020 30	166,028 40	166,028 40		5,968 88			5,968 88
	1,508 31	1,934 32	30,268 20	30,268 20		1,165 50			1,165 50
401 97	1,303 79	75	12,628 14	12,628 14		1,228 03		4 95	1,233 01
278 78	1,600 41	1,014 22	25,603 40	25,603 40	752 00	2,500 91		6 20	3,250 14
\$40 91	\$2,207 12	\$18,146 21	\$14,686 14	\$24,285 20	\$1,780 46	\$14,831 25		\$21 15	\$16,631 86

-continued.

TRANSPORTATION.

Operation of Cars.

Superintendence of transportation.	Wages passenger conductors, motor men and trainmen.	Wages freight and express conductors, motormen and trainmen.	Wages of miscellaneous car service employees.	Miscellaneous car service expenses.	Wages of station employees.	Miscellaneous station expenses.	Wages car house employees.
\$1,223 42	\$18,019 35	\$938 40	\$116 88	\$2,967 17	\$2,571 71	\$603 02	\$1,779 54
2,916 39	43,253 14		437 97	3,036 08			3,841 11
24,110 20	500,338 25			22,981 24			61,655 52
6,230 84	101,466 97			4,122 65			11,283 97
1,689 00	21,131 51	160 71	2,036 23	3,931 03	4,034 39	1,650 68	4,123 40
	\$18,274 27						
\$16,190 85	\$803,688 59	\$1,129 11	\$2,661 06	\$37,103 20	\$6,006 10	\$2,202 70	\$82,683 34
\$5,250 48	\$77,170 65	\$4,147 31	\$500 56	\$12,707 37	\$11,013 72	\$2,532 51	\$7,690 8
9,730 67	194,076 56		1,411 22	12,125 42			14,936 84
24,110 20	500,338 25			22,981 24			61,655 52
6,230 84	101,466 97			4,122 65			11,283 97
1,689 00	20,151 61	190 11	2,086 23	3,991 03	4,034 39	1,650 68	4,126 40
3,361 74	81,828 24	7,820 26	3,290 95	6,050 06	6,156 77	3,023 85	7,491 25
\$20,482 98	\$1,076,212 28	\$12,128 28	\$7,288 96	\$91,962 80	\$21,234 88	\$7,206 04	\$107,101 26

* Total expense of operation of cars for six months of 1908. Not distributed.

ELECTRIC RAILWAYS.

Operating Expenses

Name of Company.	CONDUCTING TRANSPORTATION				
	Operation of				
	Miscellaneous car house expenses.	Operating signal and interlocking systems.	Operating telephone and telegraph systems.	Express and freight collections and delivery.	Loss and damages.
<i>Wisconsin:</i>					
Chicago & Milw. Elec. R. R. Co....	\$146 02	\$3,767 61	\$238 61		
Duluth Street Ry. Co.....	443 61				
Milwaukee Elec. Ry. & Lt. Co.....			1,440 75		
Milwaukee Lt., Ht. & Tr. Co.....			261 48		
Milwaukee Northern Ry. Co.....	16 60		7 52	\$3,987 75	\$98 35
Rockford & Interurban Ry. Co....					
Total.....	\$611 23	\$3,767 61	\$1,948 36	\$3,987 75	\$98 35
<i>Entire Line:</i>					
Chicago & Milw. Elec. R. R. Co....	\$625 37	\$4,530 71	\$1,021 87		
Duluth Street Ry. Co.....	1,988 76				
Milwaukee Elec. Ry. & Lt. Co.....			1,440 75		
Milwaukee Lt., Ht. & Tr. Co.....			261 48		
Milwaukee Northern Ry. Co.....	16 60		7 52	\$3,987 75	\$98 35
Rockford & Interurban Ry. Co....		952 28	63 41		82 00
Total.....	\$2,630 73	\$5,482 99	\$2,795 03	\$3,987 75	\$175 44

¹ Items of expense not distributed for six months' period ending Dec. 31, 1908.

Operating Expenses

Name of Company.	GENERAL—Concluded.			UNDIS-	
	Maintenance of general office equipment.	Maintenance of general office buildings, fixtures and grounds.	Total general.	Injuries and damages.	Insurance.
<i>Wisconsin:</i>					
Chicago & Milw. Elec. R. R. Co....			\$18,283 87	\$5,315 05	\$1,033 62
Duluth Street Ry. Co.....	\$9 25	\$13 37	7,564 42	27,121 57	1,924 83
Milwaukee Elec. Ry. & Lt. Co.....			121,347 45	132,964 61	27,107 92
Milwaukee Lt., Ht. & Tr. Co.....			22,045 02	29,881 40	13,352 56
Milwaukee Northern Ry. Co.....			5,303 44	1,477 82	3,689 85
Rockford & Interurban Ry. Co....			3,521 53		
Total.....	\$9 25	\$13 37	\$173,665 73	\$196,760 45	\$47,108 77
<i>Entire Line:</i>					
Chicago & Milw. Elec. R. R. Co....		\$164 99	\$57,546 72	\$22,969 17	\$4,464 88
Duluth Street Ry. Co.....	\$40 25	59 14	33,638 68	51,788 15	10,845 50
Milwaukee Elec. Ry. & Lt. Co.....			121,347 45	132,964 61	27,107 92
Milwaukee Lt., Ht. & Tr. Co.....			22,045 02	29,881 40	13,352 56
Milwaukee Northern Ry. Co.....			5,303 44	1,477 82	3,689 85
Rockford & Interurban Ry. Co....			23,633 04	9,868 86	6,826 14
Total.....	\$40 25	\$224 13	\$264,114 35	\$248,940 01	\$66,285 94

¹ Includes maintenance stores department buildings, fixtures and grounds.

CLASS A.

—Continued.

TATION—Concluded.			GENERAL.				
cars.—Concluded.		Total conducting transportation. —	Salaries, general officers.	Salaries of general office clerks.	Miscella- neous, general office sup- plies and expenses.	Law ex- penses— general.	Miscella- neous, general expenses.
Miscella- neous transport- ation expenses.	Total — operation of cars.						
\$701 57	\$32,703 10	\$73,326 51	\$6,036 33	\$2,839 78	\$1,003 43	\$2,568 73	\$835 00
152 58	54,110 88	74,950 27	2,512 29	3,123 69	333 35	345 44	1,324 08
33,796 21	747,497 17	1,031,152 31	27,034 22	25,800 88	37,446 00	8,310 29	22,756 11
6,150 03	128,515 94	180,335 46	4,957 55	4,746 40	6,851 71	1,897 57	4,221 79
779 24	52,764 54	94,336 70	1,500 00	2,236 00	104 18	97 50	905 78
.....	18,274 27	30,984 60	.....	.....	.....	.....	13,521 53
\$41,549 63	\$1,033,835 90	\$1,484,985 85	\$42,040 39	\$38,779 70	\$46,238 67	\$13,119 53	\$33,454 82
\$3,004 57	\$130,164 40	\$290,390 52	\$26,074 85	\$12,266 86	\$4,334 49	\$11,096 04	\$3,602 49
679 92	225,099 39	341,507 38	11,166 93	13,906 20	1,433 31	1,536 33	5,446 59
33,796 21	747,497 17	1,031,152 31	27,034 22	25,800 83	37,446 00	8,310 29	22,756 11
6,150 03	128,515 94	180,335 46	4,957 55	4,746 40	6,851 71	1,897 57	4,221 79
779 24	52,764 54	94,336 70	1,500 00	2,236 00	104 18	97 50	905 78
3,592 92	122,653 82	207,261 77	9,935 25	7,985 55	2,772 65	1,244 41	1,695 18
\$47,942 89	\$1,416,695 26	\$2,151,004 14	\$50,668 80	\$66,971 84	\$53,492 34	\$24,082 14	\$33,634 85

Continued.

TRIBUTED.

Stationery and printing.	Operation of stores de- partment.	Operation utility equipment.	Maintenance utility equip- ment, build- ings, etc.	Rent of track and terminals.	Rent of equipment.	Total undis- tributed.
\$292 75	\$400 36	.....	.....	\$8,766 48	\$1,340 00	\$17,118 76
304 90	334 66	.....	.....	.....	.....	29,818 28
8,001 03	17,514 65	\$132 24	\$265 56	.....	.....	175,853 80
1,464 85	1,373 50	.....	.....	45 69	.....	46,118 00
1,391 51	1,323 59	182 64	.....	2,720 09	.....	10,785 50
.....	.....	.....	.....	4,961 30	.....	4,961 30
\$11,425 16	\$10,947 26	\$314 88	\$265 56	\$16,403 65	\$1,340 00	\$284,635 73
\$1,134 36	\$1,731 56	.....	.....	\$27,800 50	\$4,000 00	\$62,091 10
1,354 77	1,496 59	\$585 16	.....	.....	.....	66,080 26
8,001 06	17,514 65	.....	\$265 56	.....	.....	175,833 80
1,464 85	1,373 50	.....	.....	45 69	.....	46,118 00
1,391 51	1,323 59	182 64	.....	2,720 09	.....	10,785 50
4,117 31	529 67	1,175 80	.....	6,492 97	4,283 18	33,293 93
\$17,464 49	\$13,959 56	\$1,943 60	\$265 56	\$37,039 25	\$8,236 18	\$394,205 59

* Items of expense not distributed for six months' period ending Dec. 31, 1908.

ELECTRIC RAILWAYS.

Operating Expenses

Name of Company.	SUMMARY OF		
	Way and structures.	Equipment.	Traffic.
<i>Wisconsin:</i>			
Chicago & Milwaukee Elec. R. R. Co.....	\$16,411 05	\$0,179 15	\$1,095 41
Duluth Street Ry. Co.....	9,621 08	11,324 20	64 04
Milwaukee Elec. Ry. & Lt. Co.....	149,958 81	169,028 40	5,968 88
Milwaukee Lt., Ht. & Traction Co.....	27,353 20	30,288 20	1,165 50
Milwaukee Northern Ry. Co.....	12,953 17	12,628 14	1,233 01
Rockford & Interurban Ry. Co.....	4,646 40	3,826 32	465 64
Total.....	\$220,943 66	\$233,276 41	\$10,032 48
<i>Entire Line:</i>			
Chicago & Milwaukee Elec. R. R. Co.....	\$16,428 56	\$30,311 14	\$4,731 78
Duluth Street Ry. Co.....	42,834 04	50,336 01	283 55
Milwaukee Elec. Ry. & Lt. Co.....	149,958 81	169,028 40	5,968 88
Milwaukee Lt., Ht. & Traction Co.....	27,353 20	30,288 20	1,165 50
Milwaukee Northern Ry. Co.....	12,953 17	12,628 14	1,233 01
Rockford & Interurban Ry. Co.....	31,183 91	25,693 40	3,259 14
Total.....	\$310,711 69	\$324,285 29	\$16,661 81

¹ Includes \$16,753.23 deduction for contingencies.

CLASS A.

Concluded.

OPERATING EXPENSES

Conducting transportation.	General.	Undistributed.	Total of foregoing.	Depreciation.	Taxes.	Total operating expenses.
\$73,326 51	\$13,283 87	\$17,118 73	\$130,414 75	.....	\$15,000 00	\$145,414 75
74,960 27	7,514 42	29,818 28	133,342 24	\$20,394 75	8,271 75	162,003 74
1,001,152 31	121,347 45	175,833 80	1,650,329 65	\$249,164 76	215,802 17	2,215,296 58
180,335 46	22,645 02	46,118 00	307,505 38	\$78,718 12	47,993 41	434,621 91
94,326 70	5,308 41	10,785 50	137,239 96	.....	6,446 93	143,686 89
20,884 00	3,521 53	4,931 39	48,327 88	.....	3,396 15	51,724 03
\$1,484,935 85	\$173,665 73	\$284,655 73	\$2,407,559 83	\$148,277 63	\$293,915 41	\$3,152,752 60
\$299,320 52	\$57,546 72	\$62,091 10	\$503,499 32	.....	\$52,000 00	\$561,499 32
341,507 38	33,638 68	66,060 25	534,559 92	\$68,307 80	34,201 46	657,169 18
1,001,152 31	121,347 45	175,833 80	1,650,329 65	\$249,164 76	215,802 17	2,215,296 58
180,335 46	22,645 02	46,118 00	307,505 38	\$78,718 12	47,993 41	434,621 91
94,326 70	5,308 41	10,785 50	137,239 96	.....	6,446 93	143,686 89
207,261 77	23,633 04	33,296 93	324,348 19	.....	14,418 44	338,766 63
\$2,154,004 14	\$284,114 35	\$394,205 59	\$3,463,982 92	\$516,190 68	\$370,867 41	\$4,351,041 01

* Includes \$4,014.61 deduction for contingencies.

ELECTRIC RAILWAYS.

Operating Expenses

Name of Company.	SUMMARY OF		
	Way and structures.	Equipment.	Traffic.
<i>Wisconsin:</i>			
Chicago & Milwaukee Elec. R. R. Co.....	\$16,411 05	\$9,179 15	\$1,095 41
Duluth Street Ry. Co.....	9,621 08	11,324 20	64 04
Milwaukee Elec. Ry. & Lt. Co.....	149,968 81	165,028 40	5,988 88
Milwaukee Lt., Ht. & Traction Co.....	27,353 20	30,288 20	1,165 50
Milwaukee Northern Ry. Co.....	12,953 17	12,628 14	1,233 01
Rockford & Interurban Ry. Co.....	4,646 40	3,828 32	485 64
Total.....	\$220,943 65	\$233,276 41	\$10,082 48
<i>Entire Line:</i>			
Chicago & Milwaukee Elec. R. R. Co.....	\$16,428 56	\$30,311 14	\$4,731 78
Duluth Street Ry. Co.....	42,834 04	50,336 01	283 55
Milwaukee Elec. Ry. & Lt. Co.....	149,958 81	165,028 40	5,988 88
Milwaukee Lt., Ht. & Traction Co.....	27,353 20	30,288 20	1,165 50
Milwaukee Northern Ry. Co.....	12,953 17	12,628 14	1,233 01
Rockford & Interurban Ry. Co.....	31,183 91	25,663 40	3,259 14
Total.....	\$310,711 69	\$324,285 29	\$16,681 81

¹ Includes \$16,753.23 deduction for contingencies.

CLASS A.

Concluded.

OPERATING EXPENSES

Conducting transportation.	General.	Undistrib-uted.	Total of fore-going.	Deprecia-tion.	Taxes.	Total operating expenses.
\$73,526 51	\$13,283 87	\$17,118 73	\$130,414 75	.....	\$15,000 00	\$145,414 75
74,950 27	7,514 42	29,818 28	133,342 24	.....	8,271 75	162,003 74
1,021,152 31	121,347 45	175,853 80	1,650,329 65	1349,164 76	215,802 17	2,215,296 58
180,335 46	22,645 02	46,118 00	307,505 38	\$78,718 12	47,998 41	434,621 91
94,326 70	5,303 44	10,785 50	137,239 93	.....	6,446 93	143,686 89
20,884 00	2,521 53	4,911 39	48,327 88	.....	3,396 15	51,724 03
\$1,484,835 85	\$173,065 73	\$284,655 73	\$2,407,559 83	\$148,277 63	\$293,915 41	\$3,152,752 10
\$299,530 52	\$57,546 72	\$62,091 10	\$509,499 32	.....	\$52,000 00	\$561,499 32
341,707 28	33,638 68	66,090 23	534,659 92	\$68,307 80	24,201 46	657,169 18
1,021,152 31	121,347 45	175,853 80	1,650,329 65	1349,164 76	215,802 17	2,215,296 58
180,335 46	22,645 02	46,118 00	307,505 38	\$78,718 12	47,998 41	434,621 91
94,326 70	5,303 41	10,785 50	137,239 96	.....	6,446 93	143,686 89
207,281 77	23,633 04	33,296 93	324,348 19	.....	14,418 44	338,766 63
\$2,154,004 14	\$284,114 35	\$394,205 59	\$3,463,982 92	\$516,190 68	\$370,867 41	\$4,351,041 01

* Includes \$4,014.61 deduction for contingencies.

ELECTRIC RAILWAYS.

Operating Expenses,
WAY AND STRUCTURES.

Name of Company.	Way.				Electric	
	Superintendence of way and structures.	Maintenance of roadway and track.	Miscellaneous maintenance of way.	Total way.	Maintenance of transmission system.	Maintenance of distribution system.
Ashland L., P. & St. Ry.		\$1,543 73	\$482 91	\$2,026 64		\$172 14
C. V. Ry., L. & P. Co....	\$360 00	5,987 44	24 76	6,372 20		1,334 71
E. Wis. Ry. & Lt. Co....	171 66	3,195 73	570 59	3,837 98		988 89
Green Bay Traction Co....		7,501 12	87 23	7,588 35	\$248 00	2 00
La Crosse City Ry. Co....	837 04	9,891 23	6,229 59	16,927 86		2,333 59
Sheboygan Lt., P. & Ry.		4,579 50	989 21	5,538 80		1,386 10
Southern Wis. Ry. Co....	689 20	4,238 27	818 59	5,746 12	433 11	420 43
Wis. Elec. Ry. Co....	299 03	9,007 82	493 16	9,800 01	52 42	1,766 03
Wis. Tr., L., H. & P. Co.	550 00	5,644 72	995 72	7,190 44	1,077 38	
Total.....	\$3,206 99	\$51,556 65	\$10,691 76	\$65,458 40	\$1,831 00	\$8,223 89

¹ No class B electric railway is engaged in traffic outside of Wisconsin.

Operating Expenses

Italic figures denote credits.

Name of Company.	EQUIPMENT.					TRAFFIC.
	Superintendence of equipment.	Maintenance of revenue cars and locomotives.	Maintenance of electric equipment of revenue cars and locomotives.	Miscellaneous equipment expenses.	Total equipment.	
Ashland L., P. & St. Ry. Co.		\$1,032 30	\$986 51	\$263 23	\$2,282 04	
Chipp. Val. Ry., Lt. & P. Co....		3,124 74	1,483 72	114 58	4,723 04	
Eastern Wis. Ry. & Lt. Co....	\$171 68	3,035 43	1,921 51	56 88	5,215 50	\$1,064 18
Green Bay Traction Co....		9,139 95	4,565 03	235 78	13,940 81	3,157 69
La Crosse City Ry. Co....		2,934 31	9,743 99	165 24	12,893 54	1,171 68
Sheboygan Lt., P. & Ry. Co....		8,599 99		449 82	9,049 81	499 00
Southern Wisconsin Ry. Co....	689 32	3,532 99	2,806 90	2,085 56	9,116 77	71 79
Wisconsin Electric Ry. Co....	1,340 23	5,521 58	4,349 70	434 98	11,646 49	2,047 71
Wis. Tr., L., H. & P. Co....		3,041 56	1,812 49	1,367 80	6,221 91	9 08
Total.....	\$2,201 23	\$40,042 85	\$27,071 90	\$5,173 83	\$75,989 91	\$8,021 13

STATISTICS—ELECTRIC RAILWAYS.

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CLASS B.¹

Year Ending June 30, 1909.

Line.		Maintenance of Buildings, Fixtures and Grounds.					Total way and structures.
Miscellaneous electric line expenses.	Total electric line.	Way buildings, fixtures and grounds.	Shop buildings, fixtures and grounds.	Car house buildings, fixtures and grounds.	Miscellaneous buildings, fixtures and grounds.	Total—buildings, fixtures and grounds.	
.....	\$172 14	.....	\$127 73	.....	\$15 79	\$143 52	\$2,342 30
.....	1,324 71	.....	.....	\$9 85	.....	9 85	8,003 76
.....	988 89	\$204 10	.....	.....	.....	204 10	5,083 97
1,304 45	1,554 54	399 76	.....	.....	.....	399 76	9,542 66
.....	2,233 59	.....	.....	.....	481 88	481 88	19,643 33
.....	1,366 10	39 78	165 21	441 67	1,468 27	2,114 93	9,049 83
230 28	1,083 32	242 26	.....	.....	.....	242 26	7,072 90
78 87	1,897 32	80 94	.....	.....	.....	80 94	11,778 27
.....	1,097 38	.....	.....	300 09	.....	300 09	8,587 91
\$1,613 00	\$11,068 49	\$906 84	\$332 94	\$751 61	\$1,905 91	\$3,977 33	\$81,104 22

—Continued.

CONDUCTING TRANSPORTATION.

Power.						Operation of Cars.		
Maintenance of power equipment (including power buildings).	Operation of power equipment.	Power purchased.	Power exchanged - balance.	Power apportioned - Dr. (Proportion of cost of power - railway).	Power apportioned - Cr. (Proportion of cost of power - other than railway).	Total power.	Superintendence of transportation.	Wages of passenger conductors, motormen and trainmen.
\$112 52	\$3,555 06					\$3,667 58	\$750 09	\$1,194 07
217 80	1,585 54	\$2,552 05				4,355 39	1,321 06	18,927 41
1,616 15	15,471 88	4,065 00				21,153 03	626 06	13,653 22
593 21	35,557 52			\$17,407 07	\$18,743 69	17,407 07	1,030 00	32,365 62
	23,833 03					23,833 03	3,645 83	34,109 92
1,726 28	14,269 62					16,025 90	720 00	12,627 15
		17,163 10				17,163 10	699 81	26,182 85
469 93	25,730 19		\$3,970 00			23,260 12	1,160 81	29,791 94
1,580 38	21,432 28			8,788 73	14,223 93	8,788 73	550 00	18,235 77
\$6,346 30	\$141,465 12	\$23,780 15	\$3,970 00	\$26,195 80	\$32,907 62	\$134,653 95	\$10,543 11	\$192,107 95

ELECTRIC RAILWAYS.

Operating Expenses

Name of Company.	CONDUCTING TRANSPORTATION—				
	Operation of Cars—Con-				
	Wages of freight and express conductors, motormen and trainmen.	Miscellaneous car service wages and expenses.	Wages of station employees and station expenses.	Wages of car house employees and car house expenses.	Operation signal interlocking, tele-phone and telegraph systems.
Ashland Lt., P. & St. Ry. Co.....		\$147 68	\$218 48	\$853 00	
Chippewa Valley Ry., Lt. & P. Co.....		4,747 96		728 30	
Eastern Wisconsin Ry. & Lt. Co.....		1,078 38		1,405 34	\$85 00
Green Bay Traction Co.....	\$491 96	556 50	657 21	1,864 96	1,320 00
La Crosse City Ry. Co.....		840 37			
Sheboygan Lt., P. & Ry. Co.....	2,338 13	3,119 19	175 16	1,200 00	
Southern Wisconsin Ry. Co.....		1,833 04	1,935 10		
Wisconsin Elec. Ry. Co.....		3,245 51	60 00	4,332 92	13 23
Wisconsin Tr., Lt. H. & P. Co.....		32 06		2,047 40	22 44
Total.....	\$2,830 09	\$15,601 29	\$3,045 95	\$12,431 92	\$1,443 66

¹ Includes office clerks.

Operating Expenses

Name of Company.	GENERAL—Concluded.			Total general.
	Railroad commission expenses.	Maintenance of general office equipment.	Maintenance of general office buildings, fixtures and grounds.	
Ashland Lt., P. & St. Ry. Co.....		\$218 34		\$3,817 76
Chippewa Valley Ry., Lt. & P. Co.....				4,808 03
Eastern Wisconsin Ry. & Lt. Co.....	\$78 43			7,037 19
Green Bay Traction Co.....				4,566 88
La Crosse City Ry. Co.....				5,895 37
Sheboygan Lt., P. & Ry. Co.....		429 10		4,948 03
Southern Wisconsin Ry. Co.....				9,475 45
Wisconsin Elec. Ry. Co.....	32 80	31 27	\$22 21	11,404 71
Wisconsin Tr., Lt., H. & P. Co.....				6,443 25
Total.....	\$111 23	\$678 71	\$22 21	\$58,466 67

CLASS B.

—Continued.

Concluded.			GENERAL.				
cluded.		Total conducting transportation.	Salaries of general officers.	Salaries of general office clerks.	General office supplies and expenses.	Law expenses—general.	Miscellaneous general expenses.
Miscellaneous transportation expenses.	Total, operation of cars.						
\$29 08	\$8,192 31	\$11,850 80	\$1,380 52	\$532 79	\$338 84	\$228 88	\$1,090 39
115 90	25,960 66	30,225 05	1,250 00	1,130 21	150 00	2,034 34	243 48
1,425 72	18,274 32	39,427 35	3,142 05	1,319 55	998 65	232 69	1,297 82
2,677 76	41,014 01	56,421 08	1,650 00	895 00	553 83	429 46	1,038 59
.....	38,593 12	62,420 15	.....	.....	240 02	50 00	5,605 35
1,967 60	22,147 23	38,173 13	12,808 95	.....	954 79	355 03	605 13
1,958 48	32,594 28	49,757 38	5,046 00	1,661 74	367 11	2,400 00	.....
3 00	38,610 40	60,870 32	5,282 27	1,426 05	1,459 74	1,810 37	1,210 00
838 73	21,717 00	30,505 73	2,423 50	1,704 47	725 72	596 85	1,002 71
\$9,011 36	\$27,015 33	\$31,669 28	\$22,878 89	\$8,630 81	\$5,803 70	\$8 155 65	\$12,093 47

—Continued.

UNDISTRIBUTED							
Injuries and damages.	Insurance	Stationery and printing.	Operation of stores, department.	Operation utility equipment.	Rent of tracks and terminals.	Rent of equipment	Total undistributed
\$46 00	\$223 30	.....	.....	\$54 29	\$20 25	.....	\$353 84
754 48	938 66	\$303 00	.....	.....	.....	.....	1,969 14
697 90	1,911 34	313 08	\$279 38	.....	1,000 00	\$10 00	4,211 70
4,985 05	3,105 66	357 87	338 58	.....	.....	.....	8,787 16
15,288 97	778 05	.....	.....	391 00	.....	.....	16,458 92
1,860 00	1,479 14	.....	.....	.....	.....	.....	3,339 14
2,500 00	1,339 10	308 92	178 69	.....	.....	.....	4,326 71
7,468 56	2,418 70	416 35	254 85	127 90	.....	909 10	11,590 52
2,934 24	2,028 60	358 38	112 73	189 42	.....	.....	5,621 37
\$36,530 20	\$14,232 55	\$2,058 60	\$1,164 23	\$763 51	\$1,020 25	\$919 16	\$56,688 00

ELECTRIC RAILWAYS.**Operating Expenses**

Name of Company.	SUMMARY		
	Way and structures.	Equipment.	Traffic.
Ashland Lt. Power & St. Ry. Co.....	\$2,342 30	\$2,282 04	.....
Chippewa Valley Ry. Lt. & P. Co.....	8,003 76	4,723 04	.....
Eastern Wis. Ry. & Lt. Co.....	5,080 97	5,215 50	\$1,064 18
Green Bay Traction Co.....	9,542 65	13,940 81	3,157 09
La Crosse City Ry. Co.....	19,643 33	12,893 54	1,171 68
Sheboygan Lt. Power & Ry. Co.....	9,049 83	9,049 81	499 00
Southern Wis. Ry. Co.....	7,072 20	9,116 77	71 79
Wis. Elec. Ry. Co.....	11,778 27	11,646 49	2,047 71
Wis. Traction Lt., H. & P. Co.....	8,587 91	6,221 91	9 03
Total	\$81,104 22	\$75,089 91	\$8,021 13

CLASS B.

—Concluded.

OF OPERATING EXPENSES.

Conducting transportation.	General.	Undis- tributed.	Total of foregoing items.	Depreci- ation.	Taxes.	Total operating expenses.
\$11,850 89	\$3,817 76	\$358 84	\$20,655 83	.....	\$874 50	\$21,530 33
30,225 05	4,808 08	1,909 14	49,762 02	\$7,500 00	3,408 88	60,670 70
39,427 35	7,057 19	4,211 70	62,056 89	6,216 28	5,760 86	74,034 03
58,421 08	4,566 88	8,787 16	98,416 27	.....	8,922 09	107,338 16
62,429 15	5,895 37	16,458 92	118,491 99	.....	5,374 00	123,865 99
38,173 13	4,948 03	3,339 14	65,058 94	.....	4,877 65	69,936 59
49,757 38	9,475 45	4,328 71	79,820 30	2,313 12	7,137 97	86,271 09
60,870 52	11,404 71	11,560 52	100,338 22	.....	9,108 66	118,446 88
30,505 73	6,443 25	5,621 37	57,389 25	7,578 32	7,578 32	72,545 89
\$381,639 28	\$38,416 67	\$56,688 50	\$660,969 71	\$23,607 72	\$53,012 48	\$737,639 86

ELECTRIC RAILWAYS.

Operating Expenses.

Name of Company.	WAY AND STRUC-			
	Way.			Total maintenance of electric line.
	Superintendence of way and structures.	Maintenance of way.	Total way.	
<i>Wisconsin:</i>				
Beloit Traction Co.....		\$387 50	\$387 50	\$118 94
Janesville St. Ry. Co.....		1,283 77	1,283 77	131 47
Kenosha Elec. Ry. Co.....	\$360 58	1,025 39	1,394 97	30 40
La Crosse & Onalaska St. Ry. Co.....		1,540 10	1,540 10	785 41
Manitowoc & Northern Tr. Co. ¹		1,053 16	1,053 16	.....
Menominee & Marinette Lt. & Tr. Co.....		2,354 32	2,354 32	151 10
Merrill Ry. & Ltg. Co.....		215 30	215 30	57 06
Twin City Gen. Elec. Co.....		3,631 60	3,631 60	.....
Waupaca Elec. Lt. & Ry. Co.....		1,453 25	1,453 25	.....
Wausau St. R. R. Co.....	84 97	1,405 19	1,490 16	.....
Total	\$454 55	\$14,349 67	\$14,804 22	\$1,274 08
<i>Entire Line:</i>				
Beloit Traction Co.....		\$387 50	\$387 50	\$118 94
Janesville St. Ry. Co.....		1,283 77	1,283 77	131 47
Kenosha Elec. Ry. Co.....	\$360 58	1,025 39	1,394 97	30 40
La Crosse & Onalaska St. Ry. Co.....		1,540 10	1,540 10	785 41
Manitowoc & Northern Tr. Co. ¹		1,053 16	1,053 16	.....
Menominee & Marinette Lt. & Tr. Co.....		4,813 75	4,813 76	336 53
Merrill Ry. & Ltg. Co.....		215 30	215 30	57 06
Twin City General Elec. Co.....		10,804 80	10,804 80	.....
Waupaca Elec. Lt. & Ry. Co.....		1,453 25	1,453 25	.....
Wausau St. R. R. Co.....	84 97	1,405 19	1,490 16	.....
Total	\$154 55	\$24,072 31	\$24,526 8	\$1,460 41

¹ Details omitted.

CLASS C.

Year Ending June 30, 1909.

TORIES.

Total maintenance of buildings, fixtures grounds.	Total way and structures	EQUIPMENT.				TRAFFIC.	
		Superintendence of equipment.	Maintenance of revenue cars and locomotives.	Maintenance of electric equipment of revenue cars and locomotives.	Miscellaneous equipment expenses.	Total equipment.	Total traffic expenses.
.....	\$506 53	.....	\$567 82	\$51 36	\$2 75	\$621 98	.....
.....	1,415 24	.....	811 60	1,737 79	.....	2,599 39	.....
\$11 47	1,469 84	\$369 59	1,519 78	236 52	18 24	2,144 1	\$51 75
.....	2,325 51	.....	259 65	.....	.....	250 65	.....
.....	1,053 13	.....	3,131 11	.....	.....	3,131 11	.....
170 98	2,085 10	.....	1,377 65	758 87	34 70	2,171 22	78 13
.....	272 96	.....	665 42	385 42	77 42	1,128 26	.....
.....	3,631 06	.....	672 87	.....	.....	672 87	.....
234 62	1,687 87	.....	551 83	.....	153 34	705 17	.....
.....	1,490 16	85 02	2,444 92	596 28	103 74	3,232 9	1,707 76
\$458 77	\$16,537 97	\$454 61	\$12,022 65	\$3,766 24	\$393 19	\$16,636 69	\$1,837 44
.....	\$506 53	.....	\$567 82	\$51 36	\$2 75	\$621 98	.....
.....	1,415 24	.....	811 60	1,737 79	.....	2,599 39	.....
\$14 47	1,469 84	\$369 59	1,519 78	236 52	18 24	2,144 1	\$51 75
.....	2,325 51	.....	259 65	.....	.....	250 65	.....
.....	1,053 13	.....	3,131 11	.....	.....	3,131 11	.....
400 16	5,559 45	.....	3,070 25	1,691 16	77 28	4,838 69	173 09
.....	272 95	.....	665 42	385 42	77 42	1,128 26	.....
.....	10,894 80	.....	2,018 61	.....	.....	2,018 61	.....
234 62	1,687 87	.....	551 83	.....	153 34	705 17	.....
.....	1,490 16	85 02	2,444 92	596 28	103 74	3,232 93	1,707 76
\$679 25	\$26,676 52	\$454 61	\$15,060 99	\$4,698 53	\$435 77	\$20,619 90	\$1,933 20

ELECTRIC RAILWAYS.

Operating Expenses,

Name of Company.	CONDUCTING			
	Power.			
	Maintenance of power equipment (including power buildings).	Operation of power equipment.	Power purchased.	Total power.
<i>Wisconsin:</i>				
Beloit Traction Co.			\$1,983 05	\$1,983 05
Janesville St. Ry. Co.			4,014 00	4,014 00
Kenosha Elec. Ry. Co.			9,949 15	9,949 15
La Crosse & Onalaska St. Ry. Co.			1,020 00	1,020 00
Manitowoc & Northern Ry. Co.		\$11,798 66		11,798 66
Menominee & Marinette Lt. & Traction Co.	\$181 07	5,607 15		5,788 22
Merrill Ry. & Lt. Co.			1,800 00	1,800 00
Twin City General Elec. Co.		1,200 00		1,200 00
Waupaca Elec. Lt. & Ry. Co.	66 65	670 89		737 54
Wausau St. R. R. Co.		1,289 64		1,289 64
Total	\$247 72	\$20,566 34	\$18,763 20	\$39,580 26
<i>Entire Line:</i>				
Beloit Traction Co.			\$1,983 05	\$1,983 05
Janesville St. Ry. Co.			4,014 00	4,014 00
Kenosha Elec. Ry. Co.			9,949 15	9,949 15
La Crosse & Onalaska St. Ry. Co.			1,020 00	1,020 00
Manitowoc & Northern Ry. Co.		\$11,798 66		11,798 66
Menominee & Marinette Lt. & Traction Co.	\$403 29	12,487 70		12,890 99
Merrill Ry. & Lt. Co.			1,800 00	1,800 00
Twin City General Elec. Co.		3,600 00		3,600 00
Waupaca Elec. Lt. & Ry. Co.	66 65	670 89		737 54
Wausau St. R. R. Co.		1,289 64		1,289 64
Total	\$469 91	\$29,845 89	\$18,796 20	\$49,083 03

CLASS C.

—Continued.

TRANSPORTATION.					GENERAL.				
Operation of Cars.									
Super-intendence of transportation.	Wages of conductors, motormen and trainmen.	Miscellaneous transportation expenses.	Total operation of cars.	Total conducting transportation	General office salaries.	Miscellaneous general expenses.	Railroad commission expenses.	Maintenance of general office equipment and general office buildings, fixtures and grounds.	Total general.
	\$6,043 73	\$381 97	\$5,662 76	\$8,911 77	\$600 00	\$1,193 42			\$1,193 42
\$1,200 00	5,021 70	450 28	6,671 98	10,685 98		99 01			99 01
1,442 88	11,448 06	932 75	13,843 69	23,792 84		1,643 54			1,643 54
	2,448 31		2,448 31	3,468 31	450 00	583 97			1,033 97
				11,798 66		6,583 84			6,583 84
208 27	10,732 68	934 30	11,800 25	17,588 47	1,142 29	1,091 19	\$0 45	\$3 91	2,837 87
	2,060 18	669 02	2,729 21	4,529 21	600 00	429 31			1,029 31
	1,941 16		1,941 16	3,141 16		659 30			659 30
	1,117 87	1,252 32	2,370 19	3,107 73	1,830 80	131 11			1,961 91
	10,504 28	3,196 35	13,670 63	14,900 27	2,522 63	732 01	64 85		3,319 52
\$2,846 15	\$51,321 00	\$8,236 25	\$62,404 14	\$101,084 40	\$7,145 75	\$13,729 70	\$15 30	\$3 96	\$20,941 69
	\$6,046 76	\$381 96	\$6,928 72	\$8,911 77	\$700 00	\$1,153 42			\$1,153 42
\$1,200 00	5,021 70	450 28	6,671 98	10,685 93		99 01			99 01
1,442 88	11,448 06	932 75	13,843 69	23,792 84		1,618 54			1,618 54
	2,448 31		2,448 31	3,468 31	450 00	583 97			1,033 97
				11,798 66		6,583 84			6,583 84
452 72	23,093 97	1,025 34	26,292 08	39,173 02	2,517 60	2,323 84	\$0 45	\$3 88	4,880 77
	2,060 18	669 03	2,729 21	4,529 21	600 00	429 31			1,029 31
	5,823 45		5,823 45	9,423 45		1,917 91			1,917 91
	1,117 87	1,252 32	2,370 19	3,107 73	1,830 80	131 11			1,961 91
	10,504 28	3,196 35	13,670 63	14,900 27	2,522 63	732 01	64 85		3,319 52
\$3,095 60	\$68,374 63	\$9,278 01	\$80,738 24	\$129,851 27	\$8,551 06	\$15,640 96	\$ 5 0	\$8 88	\$24,216 20

ELECTRIC RAILWAYS.

Operating Expenses

Name of Company.	UNDISTRIBUTED.				
	Injuries and damages.	Insurance.	Stationery and printing	Rent of tracks and terminals.	Total undistributed
<i>Wisconsin:</i>					
Beloit Traction Co.....	\$431 70	\$207 00	\$41 00	\$33 57	\$733 27
Janesville Street Ry. Co.....	46 60	238 00	30 61	.....	315 21
Kenosha Elec. Ry. Co.....	1,705 75	87 51	160 35	200 00	2,153 61
La Crosse & Onalaska St. Ry. Co.....	317 00	.....	.....	.....	317 00
Manitowoc & Northern Ry. Co.....	.....	.....	.....	.....	.....
Menominee & Marinette Lt. & Tr. Co.....	348 05	440 37	177 27	.....	966 50
Merrill Ry. & Lighting Co.....	1,095 38	71 40	7 25	.....	2,074 01
Twin City General Elec. Co.....	.....	307 07	58 98	.....	366 00
Waupaca Elec. Lt. & Ry. Co.....	.....	.....	132 35	.....	478 25
Wausau Street R. R. Co.....	345 90	.....	.....	.....	.....
Total.....	\$5,191 26	\$1,351 35	\$307 76	\$253 57	\$7,403 94
<i>Entire Line:</i>					
Beloit Traction Co.....	\$431 70	\$207 00	\$41 00	\$33 57	\$733 27
Janesville Street Ry. Co.....	46 60	238 00	30 61	.....	315 21
Kenosha Elec. Ry. Co.....	1,705 75	87 51	160 35	200 00	2,153 61
La Crosse & Onalaska St. Ry. Co.....	317 00	.....	.....	.....	317 00
Manitowoc & Northern Ry. Co.....	.....	.....	.....	.....	.....
Menominee & Marinette Lt. & Tr. Co.....	785 16	961 55	384 96	.....	2,151 67
Merrill Ry. & Lighting Co.....	1,095 38	71 40	7 25	.....	2,074 01
Twin City General Elec. Co.....	.....	307 07	58 98	.....	366 00
Waupaca Elec. Lt. & Ry. Co.....	.....	.....	132 35	.....	478 25
Wausau Street R. R. Co.....	345 90	.....	.....	.....	.....
Total.....	\$5,027 47	\$1,802 53	\$315 45	\$253 57	\$8,599 02

¹ Includes \$24.86 stores expenses.

CLASS C.

—Concluded.

SUMMARY OF OPERATING EXPENSES.

Way and structures.	Equipment.	Traffic.	Conducting transportation	General.	Undistributed	Total of foregoing.	Depreciation.	Taxes.	Total operating expenses.
\$506 58	\$921 91	.....	\$8,911 77	\$1,793 42	\$733 27	\$12,566 92	.....	\$378 84	\$13,245 76
1,415 24	2,569 39	.....	10,685 98	99 01	315 21	15,084 83	.....	428 59	15,513 42
1,469 84	2,144 13	\$51 75	23,792 84	1,643 54	2,153 61	31,255 71	.....	1,910 99	33,166 70
2,325 51	259 65	.....	3,408 31	1,033 97	317 00	7,404 44	.....	207 22	7,611 66
1,053 16	3,131 11	.....	11,798 66	6,586 84	.....	22,569 77	.....	1,439 05	24,008 82
2,685 10	2,171 22	78 13	17,538 47	2,837 87	906 59	26,327 38	\$2,689 07	1,853 71	30,870 16
272 96	1,128 26	.....	4,529 21	1,029 31	2,074 01	9,033 75	500 00	969 01	10,522 73
3,631 60	672 87	.....	3,141 16	669 30	.....	8,064 93	.....	207 40	8,292 33
1,687 87	705 17	.....	3,107 73	1,961 91	366 00	7,828 68	.....	575 63	8,404 31
1,490 16	3,232 96	1,707 56	14,960 27	3,319 52	478 25	25,188 72	.....	1,336 85	23,525 57
\$16,537 97	\$16,636 69	\$1,837 44	\$101,984 40	\$20,944 69	\$7,403 94	\$165,345 13	\$3,189 07	\$9,627 29	\$178,161 49
\$506 58	\$921 91	.....	\$8,911 77	\$1,793 42	\$733 27	\$12,566 92	.....	\$378 84	\$13,245 76
1,415 24	2,569 39	.....	10,685 98	99 01	315 21	15,084 83	.....	428 59	15,513 42
1,469 84	2,144 13	\$51 75	23,792 84	1,643 54	2,153 61	31,255 71	.....	1,910 99	33,166 70
2,325 51	259 65	.....	3,408 31	1,033 97	317 00	7,404 44	.....	207 22	7,611 66
1,053 16	3,131 11	.....	11,798 66	6,586 84	.....	22,569 77	.....	1,439 05	24,008 82
5,550 45	4,888 69	173 99	39,173 02	4,880 77	2,151 67	56,768 59	\$5,538 68	3,988 99	66,271 26
272 96	1,128 26	.....	4,529 21	1,029 31	2,074 01	9,033 75	500 00	969 01	10,522 73
10,894 80	2,018 61	.....	9,423 48	1,917 91	.....	24,254 80	.....	414 82	24,669 62
1,687 87	705 17	.....	3,107 73	1,961 91	366 00	7,828 68	.....	575 63	8,404 31
1,490 16	3,232 93	1,707 56	14,960 27	3,319 52	478 25	25,188 72	.....	1,336 85	23,525 57
\$26,636 59	\$20,649 90	\$1,938 30	\$129,851 27	\$24,266 20	\$8,589 02	\$211,956 21	\$6,013 68	\$11,909 99	\$229,939 88

* Includes \$55.38 stores expenses.

ELECTRIC RAILWAYS.
POWER ACCOUNTS. ENTIRE LINE.
Steam Power

Name of Company.	OPERATION.					
	Superin- tendence.	Engine labor.	Electrical labor.	Miscella- neous labor.	Steam gen- erated.	Lubri- cants.
Chicago & Milwaukee Elec. R. R. Co.....	\$3,933 00	\$1,221 48	\$10,140 32	\$1,163 83	\$30,989 92	\$1,238 04
Milwaukee Elec Ry. & Lt. Co., The.....	11,104 80	7,005 14	24,018 53	3,720 00	458,853 25	6,356 26
Milwaukee Lt., Ht. & Traction Co. ¹						
Total.....	\$15,001 80	\$11,226 62	\$34,158 85	\$4,883 83	\$528,623 17	\$7,594 30

Gas Power

Name of Company.	OPERA-					
	Superin- tendence.	Engine and elec- trical labor.	Miscella- neous labor.	Power gas produced.	Power pur- chased.	Lubri- cants.
Milwaukee Northern Ry. Co....	\$1,087 53	\$3,034 06	\$3,619 14	\$27,920 68	\$2 47	\$1,543 64

Apportionment of

Name of Company.	Electric current purchased.	Total cost of power.
Chicago & Milwaukee Elec. R. R. Co.....	\$34,429 34	\$169,226 12
Duluth Street Ry. Co.....	106,407 99	106,407 99
Milwaukee Elec. Ry. & Lt. Co., The.....		539,451 04
Milwaukee Lt., Ht. & Traction Co. ¹		
Milwaukee Northern Ry. Co.....	2,850 38	41,572 16
Rockford & Interurban Ry. Co.....	\$84,627 95	84,627 95
Total.....	\$238,145 66	\$341,285 26

¹ Included in report of The Milwaukee Elec. Ry. & Lt. Co.

² Includes \$1,095.87 miscellaneous expenses.

CLASS A.

YEAR ENDING JUNE 30, 1903.

Generation.

Miscel. power plant supplies and ex- penses.	Total opera- tion.	MAINTENANCE.						Total steam power genera- tion.
		Main. steam engines and turbines.	Main. auxiliary power plant equip- ment.	Mainte- nance of genera- tors.	Main. auxiliary power plant electrical equip.	Main. power plant bldgs. fix. and grounds.	Total mainte- nance.	
\$301 02	\$91,240 65	\$7,630 00	\$1,701 73	\$2,131 47	\$1,761 91	\$231 93	\$13,553 12	\$104,798 78
4,833 94	515,951 93	6,334 79	5,036 18	3,330 73	6,301 18	2,413 18	23,493 11	539,451 04
\$5,134 96	\$507,192 58	\$14,024 79	\$6,737 91	\$5,462 20	\$8,063 09	\$2,645 11	\$37,046 23	\$544,249 82

Generation.

Miscel. power plant supplies and expenses.	Total operation.	MAINTENANCE.				Total gas power generation.
		Mainte- nance of gas engines.	Maintenance of electric plant equip- ment.	Mainte- nance of substation.	Total mainte- nance.	
\$913 94	\$39,214 43	\$273 75	\$344 85	\$59 75	\$677 35	\$38,891 78

Cost of Power.

Total transformation.	Total storage.	Total cost of power including trans- formation and storage.	Apportionment of total cost of power.	
			Amount charged to railway dept.	Amount charged to other depts.
		\$189,226 12	\$189,226 12	
		106,407 99	106,407 99	
\$10,784 02	\$10,140 00	\$295,634 11	293,655 14	\$1,978 97
			51,819 52	
		41,512 16	41,512 16	
		64,627 95	64,627 95	
\$10,784 02	\$10,140 00	\$362,209 23	\$73,738 88	\$224,900 40

* Includes Milwaukee, Lt., Ht. & Traction Co.

ELECTRIC RAILWAYS,
POWER ACCOUNTS, ENTIRE LINE,
Steam Power

Name of Company.	OPERATION.					
	Superintendence.	Engine labor.	Electrical labor.	Miscellaneous labor.	Steam generated.	Lubricants.
Eastern Wis. Ry. & Lt. Co.....	\$1,200 00	\$2,220 80	\$513 42	.....	\$31,688 22	\$783 42
Green Bay Traction Co.....	1,200 00	1,601 20	1,802 41	\$300 00	29,787 13	800 77
La Crosse City Ry. Co.....	883 00	4,019 38	119 72	.....	13,136 07	.....
Sheboygan Lt., P. & Ry. Co.....	376 00	.....	.....	13,817 21	9,568 94	137 35
Wisconsin Electric Ry. Co.....	785 21	1,210 34	877 36	530 02	21, 33 83	234 92
Wisconsin Tr., Lt., Ht. & P. Co.....	372 01	21 98	58 56	.....	6,179 14	19 81
Total	\$1,816 31	\$9,073 70	\$3,331 47	\$4,977 29	\$112,185 35	\$2,300 27

Hydraulic Power

Name of Company.	OPERATION.					
	Superintendence.	Hydraulic labor.	Electrical labor.	Hydraulic power purchased.	Lubricants.	Misc. power plant supplies and expenses.
Chippewa Val. Ry., Lt. & P. Co.....	.....	\$1,505 51	.....	.....	.....	.....
Wisconsin Traction, Lt., Ht. & P. Co.....	\$1,488 00	87 92	\$234 22	\$15,274 44	\$119 24	\$58 27
Total	\$1,488 00	\$1,673 46	\$234 22	\$15,274 44	\$119 24	\$58 27

Apportionment of Cost of Power.

Name of Company.	Electric current purchased.	Total cost of power.	Apportionment of Total Cost of Power.	
			Amount charged to railway dept.	Amount charged to other depts.
Ashtand Lt., P. & St. Ry. Co.....	\$3,657 58	\$3,657 58	\$3,657 58	.....
Chippewa Val. Ry., Lt. & P. Co.....	2,552 05	4,355 39	4,355 39	.....
Eastern Wis. Ry. & Lt. Co.....	4,065 00	42,397 85	11,153 03	\$21,244 32
Green Bay Traction Co.....	.....	36,150 76	17,407 07	18,743 69
La Crosse City Ry. Co.....	.....	23,833 03	23,833 03	.....
Sheboygan Lt., P. & Ry. Co.....	.....	16,025 90	16,025 90	.....
Southern Wis. Ry. Co.....	17,163 10	17,163 10	17,163 10	.....
Wisconsin Elec. Ry. Co.....	.....	26,230 12	26,231 12	.....
Wisconsin Traction, Lt., Ht. & P. Co.....	.....	23,012 06	8,784 73	14,227 93
Total	\$27,447 73	\$192,835 80	\$138,623 95	\$54,211 94

¹ Includes engine and electrical labor.

CLASS B.

YEAR ENDING JUNE 30, 1909.

Generation.

Miscel. power plant suppl. and expens s.	Total opera- tion.	MAINTENANCE.						Total steam power genera- tion.
		Main. steam engines and turbines.	Main. auxil. power plant equip- ment.	Mainte- nance of genera- tors.	Main. auxil. power plant elec. equip.	Main. power plant bldgs. fix. and groun s.	Total mainte- nance.	
\$336 45	\$38,753 37	\$274 34	\$135 53	.....	\$624 89	\$244 23	\$1,578 98	\$38,332 35
102 06	23,893 57	93 57	73 10	\$37 28	53 14	.....	257 19	36,150 76
5,674 83	23,833 03	.....	.....	.....	.....	.....	.....	23,833 03
.....	14,290 62	\$1,726 28	.....	.....	.....	.....	1,726 28	16,025 00
128 45	25,730 19	228 63	30 05	84 80	.....	156 42	409 03	26,230 12
\$484 81	6,167 68	180 19	61 01	14 31	.....	251 73	516 24	6,683 92
\$5,757 01	\$142,677 46	\$2,512 04	\$590 69	\$136 49	\$678 02	\$652 38	\$1,578 62	\$147,256 08

Generation.

Current used by company. Cr.	Total opera- tion.	MAINTENANCE.						Total hydrau- lic power genera- tion.
		Main. dams, canals and flumes.	Main. tur- bines and water wheels.	Main. of genera- tors.	Main. auxil. power plant elec. equip.	Main. power plant bldgs. fix. and grounds.	Total mainte- nance.	
.....	\$1,585 54	.....	.....	.....	\$217 80	.....	\$217 80	\$1,803 34
\$1,997 51	15,264 60	.....	.....	\$57 21	.....	\$1,006 93	1,064 14	16,328 74
\$1,997 51	\$16,849 14	.....	.....	\$57 21	\$217 80	\$1,006 93	\$1,281 01	\$18,132 08

² Includes maintenance of all steam power equipment.³ Current used by Company, Cr., \$199.37 and miscellaneous expense, \$14.53.

ELECTRIC RAIL-
POWER ACCOUNTS. ENTIRE LINE.
Steam Power

Name of Company.	OPERATION.		
	Operating labor.	Steam generated.	Steam purchased.
Mantowoc & Northern Traction Co.....		\$6,567 02	
Menominee & Marinette Lt. & Tr. Co. ¹	\$1,084 00	4,398 38	
Waupaca Elec. Lt. & Ry. Co. ²	324 03	241 99	
Wausau Street R. R. Co.....	1 00	686 77	
Total.....	\$1,409 00	\$11,837 16	

Hydraulic Power

Name of Company.	OPERATION.		
	Operating labor.	Hydraulic power purchased.	Miscel. power plant supplies and expenses.
Waupaca Elec. Lt. & Ry. Co. ³			
Wausau Street R. R. Co.....	\$4,720 87		\$302 70

Apportionment of Cost of Power.

Name of Company.	Electric current purchased.	Total cost of power.	Apportionment of total cost of power.	
			Amount charged to railways.	Amount charged to other depts.
Beloit Traction Co.....	\$1,983 05	\$1,983 05	\$1,983 05	
Janesville St. Ry. Co.....	4,014 00	4,014 00	4,014 00	
Kenosha Elec. Ry. Co.....	9,949 15	9,949 15	9,949 15	
La Crosse & Onalaska St. Ry. Co.....	1,020 00	1,020 00	1,020 00	
Mantowoc & Northern Tr. Co.....		11,798 63	11,798 66	
Menominee & Marinette Lt. & Tr. Co. ¹		5,783 22	5,788 22	
Merrill Ry. & L't'g Co.....	1,800 00	1,800 00	1,800 00	
Twin City General Elec. Co.....	3,600 00	3,600 00	3,600 00	
Waupaca Elec. Lt. & Ry. Co.....		737 54	737 54	
Wausau St. R. R. Co.....		6,448 19	1,289 64	\$5,158 55
Total.....	\$22,356 20	\$47,138 81	\$41,980 26	\$5,158 55

¹For Wisconsin only.

²Includes hydraulic power generation.

³Included in steam power generation.

WAYS, CLASS C.

YEAR ENDING JUNE 30, 1900.

Generation.

Miscel. power plant supplies and expenses.	Total operation.	MAINTENANCE.			Total steam power generation.
		Main. power plant equip- ment.	Main. power plant bldgs. fix. and grounds	Total maintenance.	
	\$6,580 02	\$5,238 64		\$5,238 64	\$11,798 66
\$124 77	5,607 15	175 33	\$5 74	181 07	5,788 22
104 90	670 89	66 65		63 65	737 54
22 43	710 20	31 75	3 83	33 58	745 78
\$252 10	\$13,548 26	\$5,530 37	\$9 57	\$5,519 94	\$19,070 20

Generation.

Total operation.	MAINTENANCE.				Total hydrau- lic power generation.
	Main. of hydraulic power works.	Main. power plant equip- ment.	Main. power plant bldgs. fix. & grounds.	Total maintenance.	
\$5,113 57	\$317 57	\$186 06	\$78 21	\$581 84	\$5,702 41

ELECTRIC RAIL

STEAM GENERATION APPORTIONMENT ACCOUNT.

Name of Company.	OPERATION.				
	Operating labor.	Fuel.	Water.	Miscellaneous steam supplies and expenses.	Total operation.
Chicago & Milwaukee Elec. R. R. Co.	\$0,837 09	\$51,703 01	\$4,415 21	\$1,706 92	\$67,752 23
Eastern Wis. Ry. & Lt. Co.	1,737 77	27,431 48	185 87	289 37	29,644 49
Green Bay Traction Co.	3,030 00	26,292 81		158 47	29,481 08
La Crosse City Ry. Co. ¹		13,136 07			13,136 07
Manitowoc & Northern Traction Co. ¹		6,560 02			6,560 02
Men. & Marinette Lt. & Tr. Co. ¹		4,390 07	8 31		4,398 38
Milw. Elec. R. & Light Co., The	42,579 93	444,047 39	3,978 93	5,064 01	496,590 16
Milw. Lt., Heat & Tr. Co. ²		9,568 94			9,568 94
Sheboygan Lt., Power & Ry. Co. ¹		208 40	9 00	24 59	241 99
Waupaca Light, P. & Ry. Co.					
Wausau St. R. R. Co.	243 90	364 50	16 00	25	674 65
Wis. Elec. Ry. Co.	1,473 61	19,077 03		51 59	20,601 93
Wis L., Heat & Traction Co.	1,185 47	4,910 83			6,096 30
Total	\$60,057 77	\$608,620 35	\$8,613 32	\$7,404 00	\$684,096 34

POWER GAS PRODUCTION APPORTIONMENT

Name of Company.	OPERATION.				
	Gas production operating labor.	Gas producer fuel.	Gas producer water.	Miscellaneous gas producer supplies and expenses.	Total operation.
Milw. Northern Ry. Co.	\$6,058 07	\$21,185 99	\$4 26		\$27,248 23

¹ Accounts not detailed.

WAYS, ALL CLASSES.

ENTIRE LINE, YEAR ENDING JUNE 30, 1909.

MAINTENANCE.				Total cost of steam.	Apportioned to—	
Maintenance of boilers and boiler auxiliary equipment.	Maint. of coal and ash-handling equipment.	Maint. of boiler, plant bldgs. fixtures and grounds.	Total maintenance.		Street railway account.	Other accounts.
\$1,686 35	\$97 14	\$234 20	\$2,017 69	\$69,769 92	\$69,769 92	.....
2,044 73	.....	.....	2,044 73	31,689 22	31,689 22	.....
336 05	.....	.....	336 05	29,787 13	29,787 13	.....
.....	.....	.....	.....	13,136 07	13,136 07	.....
.....	.....	.....	.....	6,500 02	6,500 02	.....
.....	.....	.....	.....	4,398 38	4,398 38	.....
11,300 37	2,123 14	2,416 19	15,839 70	512,429 96	458,853 26	\$53,576 70
.....	.....	.....	.....	9,568 94	9,568 94	.....
.....	.....	.....	.....	241 99	241 99	.....
32 12	.....	.....	32 12	686 77	686 77	.....
1,331 93	.....	.....	1,331 93	21,933 86	21,933 86	.....
73 84	.....	.....	73 84	6,170 14	6,170 14	.....
\$16,905 39	\$2,220 28	\$2,650 39	\$21,676 06	\$706,372 40	\$458,853 26	\$53,576 70

ACCOUNT—ALL CLASSES.—ENTIRE LINE.

MAINTENANCE.				Total cost of power gas.	Apportioned to—	
Maintenance of gas producer equipment.	Maint. of coal and ash-handling equipment.	Maint. of gas producer bldgs. fixtures and grounds.	Total maintenance.		Street railway account.	Other accounts.
\$672 45	\$672 45	\$27,920 68	\$7,920 68	.....

* Included with The Mil. El. Ry. & Lt. Co.

ELECTRIC RAIL-
ASSETS, ENTIRE LINE.

Name of Company.	Property and plant.		Treasury securities.	Stocks, bonds and other investments.	Reserve, sinking and special fund assets.
	Cost beginning of year.	Construction current year.			
Chicago & Milw. Elec. R. R. Co.....		¹ \$388,109 79		² \$194,014 00	
Duluth Street Ry. Co.....	\$5,011,794 23	85,949 60		74,597 90	
Milwaukee Elec. Ry. & Lt. Co.....	20,754,127 85	422,458 23	\$100 000 00	1,300,080 00	\$840,000 00
Milwaukee Lt., Ht. & Traction Co.....	6,131,653 15	968,054 94		12,753,633 75	42,500 00
Milwaukee Northern Ry. Co. ⁴					
Rockford & Interurban Ry. Co.....	3,986,008 65	65,817 70			29,750 00
Total.....	\$35,363,578 88	\$2,240,380 26	\$400,000 00	\$14,322,325 65	\$912,250 00

LIABILITIES

Name of Company.	Capital liabilities.			Mortgage liabilities.
	Capital stock—preferred.	Capital stock—common.	Funded debt.	
Chicago & Milwaukee Elec. R. R. Co.....		(⁴).....	\$1,002,444 42	(⁴).....
Duluth Street Ry. Co.....		\$300,000 00	2,500,000 00	
Milwaukee Elec. Ry. & Lt. Co.....	\$3,600,000 00	7,200,000 00	11,173,600 00	
Milwaukee Lt., Ht. & Traction Co.....		8,500,000 00	9,510,650 00	
Milwaukee Northern Ry. Co. ⁴				
Rockford & Interurban Ry. Co.....	50,000 00	1,000,000 00	2,714,000 00	
Total.....	\$3,650,000 00	\$17,000,000 00	\$28,900,694 42	

LIABILITIES—

Name of Company	Current liabilities, concluded.		Accrued	
	Deposits.	Miscellaneous current liabilities.	Taxes accrued.	Unmatured interest on funded debt accrued.
Chicago & Milwaukee Elec. R. R. Co.....	\$7,885 00		\$40,126 18	\$9,207 33
Duluth Street Ry. Co.....	1,674 00		20,211 40	20,833 34
Milwaukee Elec. Ry. & Lt. Co.....	33,508 99		145,916 78	108,333 33
Milwaukee Lt., Ht. & Traction Co.....			29,556 69	57,336 04
Milwaukee Northern Ry. Co. ⁴				
Rockford & Interurban Ry. Co.....			2,818 63	31,707 19
Total.....	\$43,137 99		\$238,629 80	\$227,417 23

¹ Total cost of property omitted as construction work was done by a construction company which is now in hands of receivers and value of property cannot be obtained at this time.

² Receivers' certificates.

³ Taxes, labor and other claims accrued prior to Jan. 28, 1908, \$154,188.15; bond interest on 1919 bonds paid by receivers, \$54,275.

WAYS, CLASS A.

YEAR ENDING JUNE 30, 1909.

Current assets.					Prepaid accounts.	Open accounts.	Deficit.	Total assets.
Cash.	Notes and bills receivable.	Accounts receivable.	Material and supplies.	Miscellaneous current assets.				
\$218,907 26		\$34,832 49	\$15,909 89		\$1,173 08	\$208,463 15		\$1,311,459 65
87,412 13		8,171 68	72,593 24		7,041 16	1,250 03		5,343,812 94
461,014 87	\$81,099 94	1,875,809 50	108,466 63		8,329 25	59,211 11		25,793,392 40
		1,062 50			3,223 38	7,971 23		19,408,006 95
25,842 78		4,938 32	4,472 36		3,772 02			4,100,601 83
\$793,167 4	\$81,099 94	\$1,921,614 49	\$221,505 13		\$23,538 89	\$256,895 49		\$30,540,395 77

ENTIRE LINE.

Reserve, sinking and special fund liabilities.			Current liabilities.		
Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Matured interest on funded debt.	Accounts payable.
		\$21,452 10	\$6,750 00		\$48,778 45
\$326,579 83		17,832 91	1,590,803 08		
1,032,443 17		9,584 29	240,000 00	\$315,141 15	121,182 09
131,777 75		42,337 18		1,059,744 15	5,598 75
			25,100 00	29,021 13	
\$1,550,800 72		\$1,057,553 51	\$1,852,653 08	\$1,73,936 43	\$183,547 20

CONCLUDED.

Liabilities.			Open accounts.	Surplus.	Total liabilities.
Unmatured interest on notes and bills payable accrued.	Dividends accrued.	Miscellaneous accrued.			
\$101 25		\$1,729 50	\$98,549 24	\$163,428 06	\$1,391,459 65
		987 40		577,890 98	5,343,812 94
	\$36,000 00		20,220 24	423,140 45	25,793,392 40
				571,048 39	19,408,006 95
		1,327 25		248,627 61	4,100,601 83
\$101 25	\$36,000 00	\$7,044 15	\$106,769 48	\$1,98,105 51	\$30,540,395 77

* Line still in course of construction and being operated by a construction company. Expenditures for construction up to June 30, 1909, amounted to \$3,511,118.53.

* \$5,300,000 common stock, and \$15,080,000 mortgage indebtedness, not included. Fair price sheet made up from receivers' books.

* Includes \$1,714.53, unredeemed tickets.

ELECTRIC RAILWAYS.

ASSETS, ENTIRE LINE.

Name of Company.	Property and plant.		Treasury securities.	Stocks, bonds and other investments.	Reserve, sinking and special fund assets.
	Cost beginning of year.	Construction current year.			
Ashland Lt., P. & St. Ry. Co.	\$114,953 37				
Chippewa Val. Ry., Lt. & P. Co.	805,540 19				
Eastern Wis. Ry. & Lt. Co.	613,474 65	\$8,319 78	\$1,995 00	\$61,917 33	
Green Bay Traction Co.	1,083,458 17	63,734 17			
La Crosse City Ry. Co. ¹					
Sheboygan Lt., P. & Ry. Co.	1,027,413 36				
Southern Wis. Ry. Co.	1,410,050 53		300,000 00		\$11,264 41
Wis. Elec. Ry. Co.	1,126,072 60	17,487 69			477 49
Wis. Traction, Lt., Ht. & P. Co.	883,057 60	38,879 76	117,234 00	1,312 50	6,630 00
Total	\$7064,023 47	\$128,421 40	\$119,229 00	\$63,229 83	\$18,371 90

LIABILITIES.

Name of Company.	Capital Liabilities.		
	Capital stock—preferred.	Capital stock—common.	Funded debt.
Ashland Lt., P. & St. Ry. Co.	\$39,000 00		\$89,502 95
Chippewa Val. Ry., Lt. & P. Co.	50,000 00	\$400,000 00	325,000 00
Eastern Wis. Ry. & Lt. Co.		199,500 00	417,154 50
Green Bay Traction Co.		1,000,000 00	
La Crosse City Ry. Co. ¹			
Sheboygan Lt., P. & Ry. Co.	266,666 67		695,614 37
Southern Wis. Ry. Co.		50,000 00	1,485,000 00
Wis. Elec. Ry. Co.		350,000 00	783,000 00
Wis. Traction, Lt., Ht. & P. Co.		390,000 00	532,350 00
Total	\$355,666 67	\$2,389,500 00	\$1,307,621 82

LIABILITIES—

Name of Company.	Current liabilities—concluded.		Accrued
	Deposits.	Miscellaneous current liabilities.	Taxes accrued
Ashland Lt., P. & St. Ry. Co.			
Chippewa Val. Ry., Lt. & P. Co.			
Eastern Wis. Ry. & Lt. Co.	\$59 00	\$961 97	\$2,814 84
Green Bay Traction Co.		284 68	4,483 10
La Crosse City Ry. Co. ¹			
Sheboygan Lt., P. & Ry. Co.			1,889 31
Southern Wis. Ry. Co.			4,617 25
Wis. Elec. Ry. Co.	193 00		3,945 12
Wis. Traction, Lt., Ht. & P. Co.			9,432 14
Total	\$252 00	\$1,126 65	\$27,181 76

¹Not given for 1909.

CLASS B.

YEAR ENDING JUNE 30, 1909.

Current assets.					Prepaid accounts	Op'n ac- counts.	Deficit.	Total assets.
Cash.	Notes and bills re- ceivable	Accounts receiv- able.	Material and supplies.	Miscellan- eous cur- rent assets				
\$788 16	\$503 33		\$1,983 17	\$1,704 05	\$1,827 38			\$121,745 48
452 24			750 00	461 72				807,204 15
3,379 43		\$1,795 50	14,486 32	4,295 55	1,033 44	\$1,520 85		712,197 85
3,245 49		12,698 44	7,031 43	460 00	5,087 73		\$924,040 78	2,089,744 24
3,213 08		13,244 32	8,489 40	15,396 09	1,920 97		29,707 56	1,098,684 78
4,986 14		821 31	7,175 91		208 32	\$21 33		1,735,327 97
11,317 28	17,915 53	1,822 19	6,570 82	693 10	844 05	2,352 25		1,185,543 00
34,051 46		2,752 64	6,073 22		705 17			1,091,299 35
\$31,416 28	\$18,418 83	\$33,122 42	\$53,143 30	\$ 3,000 51	\$10,927 03	\$4,694 43	\$953,748 34	\$9,851,746 82

ENTIRE LINE.

Reserve, sinking and special fund liabilities.			Current liabilities.		
Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Matured interest on funded debt.	Accounts payable.
\$7,500 00		\$204 90	\$2,607 58		\$2,000 00
		545 44	42,858 80		4,730 01
			1,085,792 77		5,178 05
					8,658 25
2,313 12		8,351 29	30,241 02	\$85,038 77	9,680 05
		442 80	79,500 00		85,455 55
		10,787 97			9,140 03
					8,785 80
\$9,813 12		\$20,932 40	\$1,247,090 17	\$85,038 77	\$133,633 74

CONCLUDED.

Liabilities.					
Unmatured interest on funded debt accrued.	Dividends accrued.	Miscellaneous liabilities. accrued.	Open accounts.	Surplus.	Total liabilities.
\$6,442 48	\$391 67	\$1,833 73		\$9,408 80	\$121,745 48
		98 01		16,984 89	807,204 15
				37,025 30	712,197 85
					2,089,744 24
5,706 38		3,548 59		13,782 38	1,098,684 78
16,312 50		990 76	\$522 51	20,980 28	1,735,327 97
11,624 25		466 31		127,552 88	1,185,543 00
					1,091,299 35
\$40,387 81	\$291 67	\$3,943 40	\$522 51	\$225,744 53	\$8,851,746 82

ELECTRIC RAILWAYS.
ASSETS, ENTIRE LINE.

Name of Company.	Property and plant.		Stocks, bonds and other investments.	Reserve sinking and special fund assets.
	Cost beginning of year.	Construction current year.		
Beloit Traction Co.....	\$121,236 20	\$447 28		
Janesville St. Ry. Co.....	76,253 37	974 85	\$140 00	
Kenosha Elec. Ry. Co.....	653,161 58	28,159 47		
La Crosse & Onalaska St. Ry. Co.....	38,100 00			
Manitowoc & Northern Traction Co.....	238,972 75	1 077 77	202 17	
Menominee & Marinette Lt. & Tr. Co.....	415,979 55	6,029 38	500 01	
Merrill Ry. & L'tg Co.....	189,029 55		300 00	
Twin City General Elec. Co.....	520,000 00			\$1,586 75
Waupaca Elec. Lt. & Ry. Co.....		46,468 00		
Wausau St. R. R. Co. ¹				
Total.....	\$2,251,568 00	\$83,156 73	\$1,142 17	\$3,586 75

LIABILITIES.

Name of Company.	Capital liabilities.		
	Capital stock—preferred.	Capital stock—common.	Funded debt.
Beloit Traction Co.....		\$50,000 00	\$70,000 00
Janesville St. Ry. Co.....		50,000 00	75,000 00
Kenosha Elec. Ry. Co.....		150,000 00	500,000 00
La Crosse & Onalaska St. Ry. Co.....		34,000 00	
Manitowoc & Northern Ry. Co.....		100,000 00	118,000 00
Menominee & Marinette Lt. & Traction Co.....		287,840 00	95,604 00
Merrill Ry. & L'tg Co.....		102,000 00	75,000 00
Twin City General Elec. Co.....	\$400,000 00		136,000 00
Waupaca Elec. Lt. & Ry. Co.....		27,360 00	31,440 00
Wausau St. R. R. Co. ¹			
Total.....	\$400,000 00	\$805,200 00	\$1,101,044 00

LIABILITIES.

Name of Company.	Current liabilities, concluded.	
	Miscellaneous current liabilities.	Taxes accrued.
Beloit Traction Co.....		\$116 36
Janesville St. Ry. Co.....		212 98
Kenosha Elec. Ry. Co.....		990 00
La Crosse & Onalaska St. Ry. Co.....		
Manitowoc & Northern Ry. Co.....		
Menominee & Marinette Lt. & Traction Co.....		1,903 20
Merrill Ry. & L'tg Co.....		
Twin City General Elec. Co.....		1,225 00
Waupaca Elec. Lt. & Ry. Co.....		
Wausau St. R. R. Co. ¹		
Total.....		\$4,752 54

¹ Balance sheet for 1909 not separable from electric utility. See class A, Elec. Utilities.

STATISTICS—ELECTRIC RAILWAYS.

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CLASS C.
YEAR ENDING JUNE 30, 1909.

Current assets.					Prepaid accou'ts.	Open ac- counts.	Deficit.	Total assets.
Cash.	Notes and bills receiv- able.	Accounts receiv- able.	Material and sup- plies.	Miscel- laneous current assets.				
\$2,294 39		\$91 82			\$37 69			\$123,137 26
1,441 15			\$2,871 40		124 00		\$159,591 00	241,386 83
8,423 88		2,311 25			315 49		2,100 54	694,387 19
1,183 55		2,208 82						41,392 37
104 32						\$335 00		240,692 01
1,043 99		1,413 77	4,979 34	\$300 00	760 06			431,366 09
2,357 57		5,326 78	1,494 50					198,508 40
14,794 05		7,249 69	15,208 25		231 34			561,070 08
1,843 10			2,000 00		308 10		8,373 60	58,992 80
\$33,435 99		\$18,612 13	\$26,553 49	\$360 00	\$1,776 08	\$335 00	\$170,065 20	\$2,590,942 13

ENTIRE LINE.

Reserve, sinking and special fund liabilities.			Current liabilities.		
Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Matured in- terest on funded debt.	Accounts payable.
					\$403 14
				\$74,250 00	40,807 65
		\$825 00		12,500 00	18,072 19
					990 94
\$8,474 89			\$27,097 67		
			10,000 00		
			13,089 34		
\$8,474 89		\$825 00	\$50,187 01	\$96,750 00	\$60,274 12

Concluded.

Accrued liabilities.			Open accounts.	Surplus.	Total liabilities.
Unmatured interest on funded debt accrued.	Unmatured interest on notes and bills payable accrued.	Miscellaneous liabilities accrued.			
\$874 98		\$27 92		\$1,414 96	\$123,137 36
1,125 00					241,386 83
			\$12,000 00		694,387 19
				3,392 37	41,392 37
			54 60	21,646 47	240,692 01
2,154 94	\$543 23			7,743 16	431,366 09
1,725 00				11,508 40	198,508 40
192 80				9,030 74	561,070 08
					58,992 80
\$6,072 72	\$543 23	\$27 92	\$12,054 60	\$54,736 10	\$2,590,942 13

ELECTRIC RAILWAYS, ALL CLASSES.
Central Station Equipment, Entire Line, Year Ending June 30, 1900.

Name of Company.	Boilers.		Steam engines rotating.		Steam turbines.		Gas engines.		Water wheels.		Arc light generators D. C.		Direct current generators (other than arc).		Alternating current generators (other than arc).	
	Number.	Total capacity in H. P.	Number.	Total capacity in H. P.	Number.	Total capacity in H. P.	Number.	Total capacity in H. P.	Number.	Total capacity in H. P.	Number.	Total capacity in H. P.	Number.	Total capacity in H. P.	Number.	Total capacity in H. P.
Ashland Lt., P. & Ry. Co. ^{1, 2}	4	500	2	200									2	125		
Beloit Traction Co. ¹													2	560	2	2,200
Chicago & Milw. Elec. R. R. Co.	9	3,643	11	400	1	750			3	3,200					8	1,800
Chippewa Valley Ry., Lt. & P. Co. ²	4	400	1	400												
Duluth Street Ry. Co. ¹																
Eastern Wis. Ry. & Lt. Co. ²	4	1,700	3	1,550							2	165	4	1,800	3	450
Green Bay Traction Co.	4	1,070	3	1,650	1	800							1	100	2	1,000
Janesville Street Ry. Co. ¹																
Kenosha Elec. Ry. Co. ¹																
La Crosse City Ry. Co.																
La Crosse & Onalaska Street Ry. Co.																
Manitowoc & Northern Traction Co.	3	350	2	500									2	400		
Menominee & M. Lt. & Tr. Co. ²	4	370	3	700									5	475	1	140
Merrill Ry. & Lighting Co. ²	4	400	1	250					5	500	2	48	4	450		
Milwaukee Elec. Ry. & Lt. Co. ²	23	15,100	10	20,500									6	10,100	4	6,000
Milwaukee Lt., Ht. & Tr. Co. ²	8	1,225	6	4,900									7	3,175		
Milwaukee Northern Ry. Co.							2	4,000							2	2,000
Rockford & Interurban Ry. Co. ¹													5	700	2	1,000
Sheboygan Lt., P. & Ry. Co.	4	1,000	5	2,100												
Southern Wisconsin Ry. Co. ¹																
Twin City General Co. ¹	4	600	2	650												
Waupaca Elec. Lt. & Ry. Co.	2	140	1	165					1	210			2	250	2	450
Wausau Street R. R. Co. ¹													1	150	2	175
Wisconsin Elec. Ry. Co.	3	750	43	41,800												
Wisconsin Tr., Lt., Ht. & P. Co.	4	1,280	3	2,000					16	2,550	2	1,000	2	450	23	4,800
Total	89	29,233	55	37,395	3	1,550	2	4,000	25	6,490	8	1,233	46	19,225	26	16,115

Name of company.	Exciters.		Rotaries.		MOTOR GENERATORS.				Storage batteries at 1 hour rating.		Booster sets.		Step-up transformers.		Step-down transformers.	
	Number.	Total capacity in K. W.	Number.	Total capacity in K. W.	Number.	Total capacity in K. W.	Used as motor.	Used as generator.	Number.	Total capacity in K. W.	Number.	Total capacity in K. W.	Number.	Total capacity in K. W.	Number.	Total capacity in K. W.
Ashland Lt., P. & Ry. Co. ^{1, 2}					1	200									8	600
Beloit Traction Co.									1	264	1	100	3	750	9	1,215
Chicago & Milwaukee Elec. R. R. Co.	2	160	2	1,100									3	1,800		
Chippewa Valley Ry., Lt. & P. Co. ²	4	77.5														
Duluth Street Ry. Co. ¹																
Eastern Wisconsin Ry. & Lt. Co. ²	3	13			1	90							6	450		
Green Bay Traction Co.	2	70	2	600												
Janesville Street Ry. Co. ¹																
Kenosha Elec. Ry. Co. ¹																
La Crosse City Ry. Co.																
La Crosse & Onalaska Street Ry. Co.																
Manitowoc & Northern Traction Co.																
Menominee & M. Lt. & Tr. Co. ²																
Merrill Ry. & Lighting Co. ²									1	50	1	12				
Milwaukee Elec. Ry. & Lt. Co. ²	4	100														
Milwaukee Lt., Ht. & Traction Co. ²																
Milwaukee Northern Ry. Co.	2	75	2	600								4	2,000			
Rockford & Interurban Ry. Co. ¹																
Shoebogyan Lt., P. & Ry. Co.	2	60			8	270			1	50	1	100				
Southern Wisconsin Ry. Co. ²																
Twin City General Elec. Co. ¹	2	15			1	285										
Waupara Elec. Lt. & Ry. Co.	2	2.5														
Wausau Street R. R. Co. ¹																
Wisconsin Elec. Ry. Co.			1	150									3	180		
Wisconsin Tr., Lt., Ht. & P. Co.	2	70													3	135
Total.....	25	642	8	2,450	2	315	5	970	3	364	3	212	19	5,130	15	1,960

¹ Power purchased.² Also one 6 H. P. engine used to run exciter.³ Includes lighting.⁴ With exciter.⁵ Includes lighting in part.

ELECTRIC RAILWAYS, ALL CLASSES.
Power Station Statistics, Entire Line, Year Ending June 30, 1909.
Steam Power Generation.

Name of Company.	No. of K. W. hours generated by steam power.	Average cost of coal per ton of 2,000 lbs., delivered at plant.	Pounds of coal consumed.	Pounds of coal consumed per switchboard K. W. hr.	Watts per pound of coal consumed.
Chicago & Milwaukee Elec. R. R. Co.....	11,130,210	\$1.78	55,992,000	5.01	199.5
Eastern Wisconsin Ry. & Lt. Co. ¹	2,838,348	3.22	17,825,987	6.30	159
Green Bay Traction Co.....	3,730,000	2.60	19,903,000	5.35	187
La Crosse City Ry. Co. ²					
Manitowoc & Northern Traction Co. ³					
Menominee & Marinette Lty. & Tr. Co.....	562,922	2.93	6,674,000	11.85	84.3
Merrill Ry. & Lighting Co. ²					
Milwaukee Elec. Ry. & Lt. Co. ¹	77,742,717	2.99	308,876,879	3.97	251.6
Milwaukee Lt., Ht. & Traction Co.....					
Milwaukee Northern Ry. Co.....	34,804,025				
Sheboygan Lt., P. & Ry. Co.....	2,894,000	2.46	15,572,240	5.50	188.5
Waupaca Elec. Lt. & Ry. Co. ¹	5,270,687	4.50	439,400		
Wausau Street R. R. Co. ²					
Wisconsin Elec. Ry. Co.....	1,983,516	3.35	11,307,480	6.00	167
Wisconsin Traction, Lt., Ht. & P. Co. ¹	214,170	3.50	1,065,791	4.98	200.9

Name of Company.	B. T. U. per pound of coal consumed.	B. T. U. per switch- board K. W. hour.	Maximum output in any one day.		Minimum output in any one day.	
			K. W. hours.	Date.	K. W. hours.	Date.
Chicago & Milwaukee Elec. R. R. Co.....	10,640	53,306	47,250	May 22	19,100	June 17
Eastern Wisconsin Ry. & Lt. Co. ¹	13,000	81,660	12,157	Dec. 25	5,199	May 3
Green Bay Traction Co.....	12,000	66,000		Sept. 6		Apr. —
La Crosse City Ry. Co. ²						
Manitowoc & Northern Traction Co. ²						
Menominee & Marinette Lt. & Tr. Co.....	14,000	165,200	2,900	July 4	800	Dec. 13
Merrill Ry. & Lighting Co. ²						
Milwaukee Elec. Ry. & Lt. Co. ¹	13,000	51,610	4120,323	May 8	492,885	June 7
Milwaukee Lt., Ht. & Traction Co.....						
Milwaukee Northern Ry. Co.....						
Sheboygan Lt., P. & Ry. Co.....						
Waupaca Elec. Lt. & Ry. Co. ²			9,881	Dec. 16	4,829	July 5
Wausau Street R. R. Co. ²						
Wisconsin Elec. Ry. Co. ²	13,000		8,667	Jan. 29	4,057	Aug. 17
Wisconsin Traction, Lt., Ht. & P. Co. ¹			(³)		(⁴)	

¹ Includes lighting department.² Not reported.³ Includes three power plants of T. M. E. R. & L. Co., and two power plants of M. L. H. & T. Co.⁴ Milwaukee Elec. Ry. & Lt. Co., railway, only.⁵ Generated by gas power.⁶ No entire day run by steam. Used only when hydraulic power is insufficient.

ELECTRIC RAILWAYS, ALL CLASSES.
Power Station Statistics—Continued.
Hydraulic Power Generation.

Name of Company.	No. K. W. hrs. generated by hydraulic power.	Maximum output in any one day.		Minimum output in any one day.	
		K. W. hours.	Date.	K. W. hours.	Date.
Chippewa Valley Ry., Lt. & P. Co. ¹	3,000,865				
Wausau St. R. Co. ²	850,278	5,100	Jan. 20	2,400	Sept. 4
Wis. Traction, Lt., Hr. & P. Co. ¹					

Power Purchased.

Name of Company.	No. K. W. hrs. purchased.	Rate per K. W. hr. purchased.	Maximum amount purchased in any one day.		Minimum amount purchased in any one day.	
			K. W. hours.	Date.	K. W. hours.	Date.
Ashland Lt., P. & St. Ry. Co. ²						
Beloit Traction Co. ²						
Chicago & Milwaukee Elec. R. R. Co.	5,392,000	\$0.0024	37,493	June 27	6,648	July 3
Chippewa Val. Ry., Lt. & P. Co. ²						
Duluth St. Ry. Co. ²						
Janesville St. Ry. Co. ²						
Kenosha Elec. Ry. Co. ²						
Lin. Cross & Onulaska St. Ry. Co. ²						
Milwaukee Northern Ry. Co. ²						
Rockford & Interurban Ry. Co.	7,713,951	\$0.0025	24,200	June 20	15,839	Feb. 21
Southern Wis. Ry. Co. ²						
Twin City General Elec. Co. ²						
Winthrop Elec. Lt. & Ry. Co. ²						

Total Station Statistics.

Name of Company.	No. K. W. hrs. generated by all methods.	Maximum station output in any one day.		Minimum station output in any one day.	
		K. W. hours.	Date.	K. W. hours.	Date.
Ashland Lt., P. & St. Ry. Co.					
Beloit Traction Co.					
Chicago & Milwaukee Elec. R. R. Co.	16,542,301	70,293	May 31	32,744	Oct. 5
Chippewa Val. Ry., Lt. & P. Co. ¹	3,063,885				
Duluth St. Ry. Co.					
Eastern Wis. Ry. & Lt. Co. ¹	2,838,348	12,137	Dec. 25	5,199	May 3
Green Bay Traction Co.	2,730,000		Sept. 6		Apr. —
Jamesville St. Ry. Co.					
Kenosha Elec. Ry. Co.					
La Crosse City Ry. Co.					
La Crosse & Onalaska St. Ry. Co.					
Manitowoc & Northern Traction Co.					
Menominee & Marinette Lt. & Tr. Co.	322,922	2,900	July 4	800	Dec. 13
Merrill Ry. & Lighting Co.					
Milwaukee Elec. Ry. & Lt. Co. ¹	577,742,717	7,225,323	May 3	792,885	June 7
Milwaukee Lt., Ht. & Tr. Co.	(²)	725,340	June 27	720,760	Feb. 28
Milwaukee Northern Ry. Co.	4,806,025				Nov. 13
Rockford & Interurban Ry. Co.	7,713,951	24,262	June 20	15,832	Feb. 21
Sheboygan Lt., P. & Ry. Co.	2,834,000	9,981	Dec. 16	4,892	July 5
Southern Wis. Ry. Co.					
Twin City General Elec. Co.					
Waupaca Elec. Lt. & Ry. Co.	270,037				
Wausau St. R. R. Co.					
Wis. Elec. Ry. Co.	1,070,348	5,100	Jan. 29.	2,400	Sept. 4
Wis. Traction, Lt., Ht. & P. Co. ¹	1,883,516	8,667	Jan. 29	4,057	Aug. 17

¹ Includes lighting department.² Not reported.³ Power purchased at flat rate per day.⁴ All over 15,000 K. W. hrs. per day 1½ cents.

3,755,683 K. W. hrs., T. M. E. R. & L. Co., railway.

962,115 K. W. hrs., M. L. H. & T. Co., railway.

¹ Railway only.

ELECTRIC RAILWAYS, ALL CLASSES.
Power Station Statistics—Continued.
Hydraulic Power Generation.

Name of Company.	No. K. W. hrs. generated by hydraulic power.	Maximum output in any one day.		Minimum output in any one day.	
		K. W. hours.	Date.	K. W. hours.	Date.
Chippewa Valley Ry., Lt. & P. Co. ¹	3,008,885				
Wausau St. R. R. Co. ²	856,273	5,100	Jan. 29	2,400	Sept. 4
Wis. Traction, Lt., Ht. & P. Co. ¹					

Power Purchased.

Name of Company.	No. K. W. hrs. purchased.	Rate per K. W. hr. purchased.	Maximum amount purchased in any one day.		Minimum amount purchased in any one day.	
			K. W. hours.	Date.	K. W. hours.	Date.
Ashtland Lt., P. & St. Ry. Co. ²						
Beloit Traction Co. ²						
Chicago & Milwaukee Elec. R. R. Co.	5,392,691	\$0.01256	37,483	June 27	6,548	July 3
Chippewa Val. Ry., Lt. & P. Co. ²						
Duluth St. Ry. Co. ²						
Janesville St. Ry. Co. ²						
Kenosha Elec. Ry. Co. ²						
La Crosse & Ouelaska St. Ry. Co. ²						
Milwaukee Northern Ry. Co. ²						
Rockford & Interurban Ry. Co.	7,713,951	4.01250	24,269	June 20	15,839	Feb. 21
Southern Wis. Ry. Co. ²						
Twin City General Elec. Co. ²						
Waupaca Elec. Lt. & Ry. Co. ²						

Total Station Statistics.

Name of Company.	No. K. W. hrs. generated by all methods.	Maximum station output in any one day.		Minimum station output in any one day.	
		K. W. hours.	Date.	K. W. hours.	Date.
Ashtand Lt., P. & St. Ry. Co.					
Beloit Traction Co.					
Chicago & Milwaukee Elec. R. R. Co.	16,542,301	70,323	May 31	32,744	Oct. 5
Chippewa Val. Ry., Lt. & P. Co. ¹	3,003,885				
Duluth St. Ry. Co.					
Eastern Wis. Ry. & Lt. Co. ¹	2,838,348	12,137	Dec. 25	5,199	May 3
Green Bay Traction Co.	3,730,000		Sept. 6		Apr. —
Janesville St. Ry. Co.					
Kenosha Elec. Ry. Co.					
La Crosse City Ry. Co.					
La Crosse & Onalaska St. Ry. Co.					
Manitowoc & Northern Traction Co.					
Menominee & Marinette Lt. & Tr. Co.	332,922	2,900	July 4	800	Dec. 13
Merrill Ry. & Lighting Co.		7,223,323	May 3	792,883	June 7
Milwaukee Elec. Ry. & Lt. Co. ¹	577,742,717				
Milwaukee Lt., Ht. & Tr. Co.	(²)	725,340	June 27	720,760	Feb. 28
Milwaukee Northern Ry. Co.	4,806,025		June 20	15,832	Nov. 13
Rockford & Interurban Ry. Co.	7,713,951	24,362	Dec. 16	4,892	Feb. 21
Shoebogyan Lt., P. & Ry. Co.	2,534,000	9,881			July 5
Southern Wis. Ry. Co.					
Twin City General Elec. Co.					
Waupaca Elec. Lt. & Ry. Co.	270,037				
Wausau St. R. R. Co.					
Wis. Elec. Ry. Co.	1,070,348	5,100	Jan. 29.	2,400	Sept. 4
Wis. Traction, Lt., Ht. & P. Co. ¹	1,883,516	8,667	Jan. 29	4,057	Aug. 17

¹ Includes lighting department.² Not reported.³ Power purchased at flat rate per day.⁴ All over 15,000 K. W. hrs. per day 1½ cents.⁵ 7,555,683 K. W. hrs., T. M. E. R. & L. Co. railway.⁶ 6,2175 K. W. hrs., M. L. H. & T. Co. railway.⁷ Railway only.

ELECTRIC RAILWAYS, ALL CLASSES.
General Statistics, Year Ending June 30, 1909.

Name of Company.	Per cent of ordinary operating expenses to gross earnings.	Per cent of operating expenses, taxes, and depreciation to gross earnings.	Average number of miles of single track operated.	Ordinary operating expenses per mile of single track.	Operating expenses, taxes and depreciation per mile of single track.	Passengers carried.			Tons of freight carried.
						Revenue passengers.	Transfer passengers.	Free passengers.	
Wisconsin:									
Ashtland Lt., P. & St. Ry. Co.	81.62	85.09	6.70	\$3,088 00	\$3,213 00				
Beloit Traction Co.	34.23	36.09	6.60	1,904 08	2,006 93	755,052	18,250	750	774,052
Chi. & Milwaukee Elec. R. R. Co.	76.39	83.14	60.17	2,105 30	2,416 73	519,397		26,293	565,890
Chippewa Val. Ry., Lt. & P. Co.	53.50	65.20	21.08	2,365 44	2,892 86	1,782,064	261,525	11,676	2,055,265
Duluth Street Ry. Co.	67.28	81.70	22.75	5,861 19	7,121 28	3,065,213	1,032,824	14,903	4,983,040
Eastern Wis. Ry. & Lt. Co.	64.30	76.73	21.45	2,898 00	3,451 47	1,192,074		58,159	1,250,233
Green Bay Traction Co.	64.40	70.30	37.52	2,609 43	2,840 42	2,147,339	251,160	7,592	2,406,091
Janesville Street Ry. Co.	90.14	101.96	5.15	2,996 00	3,009 00	399,253		399,256	565
Kenosha Elec. Ry. Co.	57.12	60.62	6.00	5,208 28	5,357 78	1543,928		14,740	1556,668
La Crosse City Ry. Co.	85.44	88.47							
La Crosse & Onalaska St. Ry. Co.	91.90	94.47							
Manitowoc & N. Traction Co.	67.10	71.38							
Menominee & M. L. & T. Co.	69.90	81.95	7.54	3,848 27	4,120 69	760,448	300,000	36,373	1,105,819
Merrill Ry. & Lighting Co.	97.72	113.80	1.74	5,268 78	6,046 00	203,387		203,387	
Milwaukee Elec. Ry. & Lt. Co.	50.15	66.64	131.26	12,700 62	16,377 16	77,377,025	27,042,649	407,815	104,827,489
Milwaukee Lt., Ht. & T. Co.	41.75	58.18	209.63	1,457 95	2,073 38	8,533,414	1,164,971	93,775	9,792,160
Milwaukee Northern Ry. Co.	61.62	64.54	55.56	2,470 12	2,566 15	1,842,265		49,863	1,892,188
Rockford & Interurban Ry. Co.	61.22	63.52	14.40	3,355 82	3,589 17	2,873,438	218,000	25,000	2,966,438
Sheboygan L., P. & Ry. Co.	72.82	77.74	23.50	2,551 00	2,742 00	1,151,263			1,151,263
Southern Wisconsin Ry. Co.	49.90	53.90	13.51	5,913 33	6,537 88	3,212,545	303,761		3,519,306
Twin City General Elec. Co.	76.45	78.40							
Waupaca Elec. Lt. & Ry. Co.	64.46	66.27	4.75	1,641 07	1,762 35	132,617		1,798	134,415
Wausau Street R. R. Co.	65.60	69.08	7.31	3,443 00	3,696 00	740,660	132,884	89,330	912,824
Wis. Elec. Ry. Co.	71.01	89.70	89.70	2,798 59	2,494 53	421,072		12,133	2,837,638
Wis. Traction, Lt., Ht. & P. Co.	48.90	61.81	10.85	2,691 (a)	3,654 32	2,237,367	129,070		2,466,457
									1

<i>Entire Line.</i>										
Ashland Lt., P. & St. Ry. Co.	81.69	6.70	3,083 00	3,213 00	753,039	18,850	750	774,032	.....	.....
Beloit Traction Co.	36.08	6.60	1,904.06	2,006 83	6,009,421	433,776	6,061,118	.....	.....	105,397
Chi. & Milwaukee Elec. R. R. Co.	76.10	156.74	3,138 71	3,537 23	2,888 86	901,625	11,676	2,055,265	.....	.....
Chippewa Val. Ry., Lt. & P. Co.	53.50	21.08	2,365 44	8,618 61	17,744,200	3,903,017	138,111	21,770,226	.....	.....
Duluth Street Ry. Co.	59.36	76.25	7,011 93	3,451 47	1,192,674	.....	56,159	1,250,253	.....	.....
Eastern Wis. Ry. & Lt. Co.	76.76	21.45	2,808 09	2,640 42	2,147,399	251,160	7,592	2,406,991	.....	563
Green Bay Traction Co.	70.30	37.83	2,602 43	3,009 00	309,856	.....	.....	309,856	.....	.....
Janesville Street Ry. Co.	101.96	5.15	2,906 00	5,367 75	1,543,928	.....	114,740	1,558,668	.....	.....
Kenosha Elec. Ry. Co.	60.62	6.00	5,309 28	.....	.....	.....	.....	.....	.....	.....
La Crosse City Ry. Co.	86.47	.....	.....	.....	.....	.....	.....	.....	.....	.....
La Crosse & Onulaska St. Ry. Co.	91.90	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nantowoc & N. Traction Co.	67.10	.....	.....	.....	.....	.....	.....	.....	.....	.....
Menominee & M. Lt. & Tr. Co.	69.11	16.35	3,909 59	4,063 84	1,726,766	700,000	76,889	2,506,655	.....	.....
Merrill Ry. & Lighting Co.	97.72	1.73	5,263 78	6,046 00	203,387	.....	.....	203,387	.....	.....
Milwaukee Elec. Ry. & Lt. Co.	50.15	131.26	12,700 62	16,877 16	77,377,025	27,042,649	407,815	104,827,489	.....	.....
Milwaukee Lt., Ht. & T. Co.	41.75	209.63	1,467 95	2,073 28	8,538,414	1,164,971	98,775	9,792,160	.....	.....
Milwaukee Northern Ry. Co.	61.62	55.56	2,470 13	2,596 15	1,642,205	.....	40,868	1,802,188	.....	.....
Rockford & Interurban Ry. Co.	54.34	80.80	4,044 24	4,264 02	27,055,120	21,120,500	214,000	29,269,620	.....	.....
Sheboygan, Lt., P. & Ry. Co.	72.32	25.50	2,551 00	2,742 00	1,151,265	.....	1,151,265	.....	.....	.....
Southern Wisconsin Ry. Co.	49.90	13.51	5,912 33	6,537 98	3,212,545	306,761	.....	3,519,306	.....	.....
Twin City General Electric Co.	76.59	.....	.....	.....	623,400	.....	.....	623,400	.....	.....
Waupaca Elec. Lt. & P. Co.	64.46	4.75	1,641 07	1,762 25	132,617	.....	1,736	134,415	.....	.....
Wausau Street R. R. Co.	65.60	7.31	3,443 00	2,686 00	740,660	132,864	80,130	912,834	.....	.....
Wis. Elec. Ry. Co.	71.01	39.70	2,728 59	2,913 23	2,464,434	421,072	12,133	2,837,689	.....	.....
Wis. Traction, Lt., Ht. & P. Co.	46.90	10.85	2,891 00	3,464 32	2,537,367	129,070	.....	2,466,437	.....	1

2 Estimated.

1 Covers Jan. 1st to June 30th, 1909, only.

ELECTRIC RAILWAYS, ALL CLASSES.

General Statistics—Continued.

Name of Company.	Per cent transfer-passengers to total passengers.	Car Miles						
		Passenger motor.	Passenger trail.	Total passenger.	Chartered.	Freight.	Mall.	Express.
Wisconsin:								
Ashland Lt., P. & St. Ry. Co.		247,907		247,907				
Beloit Traction Co.	2.35	144,659		144,659				
Chicago & Milwaukee Elec. R. R. Co.		502,077		502,077	2,290	80,990		32,318
Chippewa Valley Ry., Lt. & P. Co.	14.68	488,768		488,768				
Duluth Street Ry. Co.	20.73	892,424		892,424				
Eastern Wisconsin Ry. & Lt. Co.								
Green Bay Traction Co.	11.70	904,365	13,894	918,259				9,150
Janesville Street Ry. Co.		154,835		154,835				
Kenosha Elec. Ry. Co.								
La Crosse City Ry. Co.								
La Crosse & Onalaska Street Ry. Co.								
Mainitowoc & Northern Traction Co.		271,580		271,580				
Menominee & Marinette Lt. & Tr. Co.	27.00	90,000		90,000				
Merrill Ry. & Lighting Co.		12,323,154		12,323,154				
Milwaukee Elec. Ry. & Lt. Co.	25.80							
Milwaukee Lt., Ht. & Traction Co.	11.90	3,102,003		3,102,003				
Milwaukee Northern Ry. Co.		922,022		922,022				2,786
Rockford & Interurban Ry. Co.	13.51	250,765		250,765		121,894		
Sheboygan Light, Power & Ry. Co.		388,140		388,140		30,768		
Southern Wisconsin Ry. Co.	10.00	675,789		675,789	4,717			
Twin City General Elec. Co.								
Waupaca Elec. Lt. & Ry. Co.		45,254		45,254				
Wausau Street R. R. Co.	4.31	286,600		286,600				
Wisconsin Elec. Ry. Co.	15.06	983,969		983,969				
Wisconsin Tr., Lt., Ht. & P. Co.	5.22	467,077		467,077	211			

Entire Line:

Ashland Lt., P. & St. Ry. Co.	2.35	247,997		247,997			
Beloit Traction Co.	4.30	144,659		144,659			
Chicago & Milwaukee Elec. R. R. Co.	14.06	2,387,349	17.691	2,389,160	7,265	195,876	131,912
Chippewa Valley Ry., Lt. & P. Co.	17.93	468,768		468,768			
Duluth Street Ry. Co.		3,968,760		3,968,760			
Eastern Wisconsin Ry. & Lt. Co.	11.70	904,365	13.894	918,239			9,150
Green Bay Traction Co.		154,835		154,835			
Janesville Street Ry. Co.							
Kenosha Elec. Ry. Co.							
La Crosse City Ry. Co.							
La Crosse & Onalaska Street Ry. Co.							
Manitowoc & Northern Traction Co.	27.90	598,897		598,897			
Menominee & Marinette Lt. & Tr. Co.		90,000		90,000			
Merrill Ry. & Lighting Co.	25.80	12,323,154		12,323,154			
Milwaukee Elec. Ry. & Lt. Co.							
Milwaukee Lt., Ht. & Traction Co.	11.90	3,102,003		3,102,003			
Milwaukee Northern Ry. Co.		922,022		922,022			2,786
Rockford & Interurban Ry. Co.	13.51	2,170,196		2,170,196		1105,603	
Sheboygan Light, Power & Ry. Co.		388,140		388,140		30,768	
Southern Wisconsin Ry. Co.	10.00	675,789		675,789	4,717		
Twin City General Elec. Co.							
Waupaca Elec. Lt. & Ry. Co.		45,254		45,254			
Wausau Street R. R. Co.	4.31	286,000		286,000			
Wisconsin Elec. Ry. Co.	15.00	983,969		983,969			
Wisconsin Tr., Lt., Ht. & P. Co.	5.23	467,077		467,077	211		

1 Includes mail, express and other revenue car mileage.

ELECTRIC RAILWAYS, ALL CLASSES.
General Statistics—Concluded.

Name of Company.	Car Miles—concluded.		Passenger Car Hours.		
	Total revenue car mileage.	Utility equipment car mileage.	Passenger motor.	Passenger trail.	Total.
Wisconsin:					
Ashtland Light, Power & Street Ry. Co.	247,967	.....	33,066	.....	33,036
Beloit Traction Co.	144,659	.....	15,220	.....	15,220
Chicago & Milwaukee Electric R. R. Co.	619,945	120,000	29,285	.....	29,285
Chippewa Valley Ry., Light & Power Co.	488,708	.....	51,146	.....	51,146
Duluth Street Ry. Co.	892,424	.....	95,916	.....	95,916
Eastern Wisconsin Ry. & Light Co.	522,824	.....	42,499	.....	42,499
Green Bay Traction Co.	927,407	.....	85,800	1,280	87,080
Janesville Street Ry. Co.	154,833	1,761	21,220	.....	21,220
Kenosha Electric Ry. Co.	110,486	.....	.....	.....	.....
La Crosse City Ry. Co.	.....	.....	.....	.....	.....
La Crosse & Onalaska Street Ry. Co.	.....	.....	.....	.....	.....
Manitowoc & Northern Traction Co.	.....	.....	.....	.....	.....
Menominee & Marinette Lt. & Tr. Co.	271,590	.....	33,133	.....	33,133
Merrill Ry. & Lighting Co.	80,000	.....	126,400	.....	126,400
Milwaukee Electric Ry. & Light Co.	12,323,154	.....	1,377,274	.....	1,377,274
Milwaukee Light, Heat & Traction Co.	3,102,003	.....	252,381	.....	252,381
Milwaukee Northern Ry. Co.	924,898	.....	64,727	.....	64,727
Rockford & Interurban Ry. Co.	272,659	16,613	.....	.....	.....
Schoboygan Light, Power & Ry. Co.	418,928	.....	.....	.....	.....
Southern Wisconsin Ry. Co.	680,205	.....	80,300	.....	80,000
Twin City General Electric Co.	.....	.....	.....	.....	.....
Waupaca Electric Light & Ry. Co.	43,254	.....	.....	.....	.....
Wausau Street R. R. Co.	290,600	.....	.....	.....	.....
Wisconsin Electric Ry. Co.	583,937	.....	107,624	.....	107,624
Wisconsin Traction, Light, Heat & Power Co.	497,288	2,346	17,206	.....	47,203

<i>Entire Line:</i>				
Ashland Light, Power & Street Ry. Co.	247,997	.....	33,066	33,066
Beloit Traction Co.	144,659	.....	15,390	15,390
Chicago & Milwaukee Electric R. R. Co.	2,651,478	.....	132,107	132,114
Chippewa Valley Ry., Light & Power Co.	488,798	.....	51,146	51,146
Duluth Street Ry. Co.	3,968,780	.....	444,813	444,812
Eastern Wisconsin Ry. & Light Co.	523,834	.....	42,499	42,499
Green Bay Traction Co.	927,409	.....	85,900	87,080
Janesville Street Ry. Co.	154,835	.....	21,220	21,220
Kenosha Electric Ry. Co.	110,408	.....	.....	.....
La Crosse City Ry. Co.	.....	.....	.....	.....
La Crosse & Onalaska Street Ry. Co.	.....	.....	.....	.....
Manitowoc & Northern Traction Co.	.....	.....	.....	.....
Menominee & Marinette Lt. & Tr. Co.	348,897	.....	82,428	82,428
Merrill Ry. & Lighting Co.	90,000	.....	186,400	186,400
Milwaukee Electric Ry. & Light Co.	12,323,154	.....	1,377,274	1,377,274
Milwaukee Light, Heat & Traction Co.	3,102,003	.....	232,381	252,381
Milwaukee Northern Ry. Co.	924,808	.....	64,727	64,727
Rockford & Interurban Ry. Co.	2,275,709	.....	194,290	194,290
Sheboygan Light, Power & Ry. Co.	418,908	.....	.....	.....
Southern Wisconsin Ry. Co.	680,500	.....	90,000	80,000
Twin City General Electric Co.	.....	.....	.....	.....
Waupaca Electric Light & Ry. Co.	45,254	.....	.....	.....
Waupaca Street R. R. Co.	283,989	.....	.....	.....
Wisconsin Electric Ry. Co.	983,989	.....	107,624	107,624
Wisconsin Traction, Light, Heat & Power Co.	407,288	.....	47,206	47,206

**ELECTRIC RAILWAYS, ALL CLASSES.
Equipment, Cars and Locomotives, Entire Line, Year Ending June 30, 1909.**

Name of Company	CARS IN PASSENGER SERVICE.						OTHER REVENUE SERVICE CARS.							
	Trail cars			Motor cars			Trail cars			Motor cars				
	No. owned.	No. leased.	No. owned.	No. leased.	Total No. motors.	Total capacity in K. W.	No. equipped with trolley cars.	No. with power brakes.	No. owned.	No. leased.	Total No. motors.	Total capacity in K. W.	No. equipped with trolley cars.	No. with power brakes.
Ashland Lt., P. & St. Ry. Co.			12			327	24						12	
Beloit Traction Co.			4			596	8						4	
Chicago & Milwaukee Elec. R. R. Co.	24		54			9,966	210		3		12	448		3
Chipp. V. R., Lt. & P. Co. (Eau Claire)			23			3,730	50						23	
Duluth Street Ry. Co.			118			118	342						118	
E. Wis. Ry. & Lt. Co., Fond du Lac			16			1,447	52						16	
Green Bay Traction Co.	7		27			1,798	68		1		4	150	1	1
Janesville Street Ry. Co.			6			6	6							
Kenosha Electric Ry. Co.			13			679	30							
La Crosse City Ry. Co.														
La Crosse & Onalaska St. Ry. Co.														
Manitowoc & Northern Traction Co.														
Menominee & M. Lt. & Tr. Co.	23					725	89							
Merrill Ry. & Lighting Co.			4			150	5							
Milwaukee Elec. Ry. & Lt. Co.			531			55,682	1,852							
Milwaukee, Lt., Ht. & Traction Co.	64					8,490	180							
Milwaukee & Northern Ry. Co.			18			2,940	72							
Rockford & Interurban Ry. Co.	30		68			6,065	192		4		12	448		4
Shelbygan Lt., P. & Ry. Co.														
Southern Wis. Ry. Co., Madison			30				60							
Twin City General Elec. Co.														
Waupaca Elec. Lt. & Ry. Co.	3		3			4	4							
Wausau Street R. R. Co.			5			8	8							
Wisconsin Electric Ry. Co.	12		30				80							
Wisconsin Tr., Lt., Ht. & P. Co.			13			945	42							
Total	171		1,033			91,570	3,334		8		22	1,046		8

Name of Company.	UTILITY EQUIPMENT (SERVICE) CARS.						ELECTRIC LOCOMOTIVES.							
	Trail cars.		Motor cars.				No. owned.	No. leased.	Total No. motors.	Total capacity in K. W.	No. equipped with tenders.	No. with power brakes.		
	No. owned.	No. leased.	No. owned.	No. leased.	Total No. motors.	Total capacity in K. W.							No. equipped with tenders.	No. with power brakes.
Ashtand Lt., P. & St. Ry. Co.			1		1	52								
Beloit Traction Co.			40		40	1,715		11	2					
Chicago & Milwaukee Elec. R. R. Co.														
Chippewa Valley Ry., Lt. & P. Co.			9		30		6	5						
Duluth Street Ry. Co.														
Eastern Wisconsin Ry. & Lt. Co.			1		3	67								
Green Bay Traction Co.			3		10	375		2						
Janeville Street Ry. Co.														
Kenosha Electric Ry. Co.			1		2	37								
La Crosse City Ry. Co. ¹														
La Crosse & Onalaska St. Ry. Co. ¹														
Manitowoc & Northern Traction Co. ¹														
Menominee & M. Lt. & Tr. Co.	2		2		2	40								
Merrill Ry. & Lighting Co.														
Milwaukee Elec. Ry. & Lt. Co.	185		51		134	4,417	31	10	1					
Milwaukee Lt., Ht. & Tr. Co.			4		8	300								
Milwaukee & Northern Ry. Co.			1		6	180	1	1						
Rockford & Interurban Ry. Co.			17		34	1,007		2						
Sheboygan Lt., P. & Ry. Co. ¹														
Southern Wisconsin Ry. Co.														
Twin City General Elec. Co. ¹														
Waupaca Street R. R. Co.														
Wausau Street Ry. Co.														
Wisconsin Electric Ry. Co.			2											
Wisconsin Tr., Lt., Ht. & P. Co.					4	90	1	1						
Total	204		136		275	8,941	39	33	3		8	597		

¹ Not given.

ELECTRIC RAILWAYS, ALL CLASSES.

Equipment, Cars and Locomotives, Entire Line—Continued.

Name of Company.	PASSENGER SERVICE CARS.					OTHER REVENUE SERVICE CARS.							
	(Closed.	(Open.	Combination closed and open.	Combination passenger and baggage.	(Other passenger service cars.	Total cars in passenger service.	Mail cars.	Express cars.	Freight Cars.			Total in other revenue service.	
									Box cars.	Gondolas.	Flat cars.		(Other freight cars.
Ashland Lt., P. & St. Ry. Co.	7	5				12							
Beloit Traction Co.	4					4							
Chicago & Milwaukee Elec. R. R. Co.	43	25	7		3	78		3	5	30	18	62	116
Chippewa Valley Ry., Lt. & P. Co.	12	11				23							1
Duluth Street Ry. Co.	118				1	119							
Eastern Wisconsin Ry. & Lt. Co.	22					22							
Green Bay Traction Co.	23	11				34		1					1
Janesville St. Ry. Co.	6					6							
Kenosha Electric Ry. Co.	13	2				15							
La Crosse City Ry. Co. ¹													
La Crosse & Onalaska St. Ry. Co. ¹													
Manitowoc & Northern Traction Co.	9	2				11					2		2
Menominee & Marinette Lt. & Tr. Co.	18	36				44					2		
Merrill Ry. & Lighting Co.	4					4							
Milwaukee Electric Ry. & Lt. Co.	440	91				531							
Milwaukee Lt., Ht. & Tr. Co.	119					119							
Milwaukee Northern Ry. Co.	17	1				18							
Rockford & Interurban Ry. Co.	58	36	3		1	98		4					4
Sheboygan Lt., P. & Ry. Co.	12	5				17		1	1	1	1		4
Southern Wisconsin Ry. Co.	19	11				30							
Twin City General Electric Co.	5	2				7							
Waupaca Elec. Lt. & Ry. Co.	1	6				7		1		3	1		4
Wausau Street R. R. Co.	8	5				13							
Wisconsin Electric Ry. Co.	23	20				43							
Wisconsin Tr., Lt., Ht. & P. Co.	11	2				13							
Total	991	361	10	5	1,367	1,367		10	30	23	28	62	133

Name of Company.	UTILITY EQUIPMENT (SERVICE) CARS.					ELECTRIC LOCOMOTIVES.			Number car houses.	Capacity of car houses in cars.
	Snow plows.	Sprinklers.	Sweepers.	Work cars.	Total in utility service.	Passenger service.	Freight service.	Total electric locomotives.		
Ashtand Lt., P. & St. Ry. Co.	1				1				8	18
Beloit Traction Co.										
Chicago & Milwaukee Elec. R. R. Co.	1	1	2	7	11		2	2	8	54
Chicago Valley Ry., Lt. & P. Co.	1				1				8	25
Duluth Street Ry. Co.	3			5	8			1	2	90
Eastern Wisconsin Ry. & Lt. Co.			1		1				1	14
Green Bay Traction Co.	2			1	3				2	42
Janesville St. Ry. Co.									1	8
Kenosha Electric Ry. Co.		1			1			10	1	8
Lt. Crosse City Ry. Co. ¹										
La Crosse & Onalaska St. Ry. Co. ¹										
Manitowoc & Northern Traction Co.										
Menominee & Marinette Lt. & Tr. Co.	2			2	4				8	46
Merrill Ry. & Lighting Co.	1				1				1	4
Milwaukee Electric Ry. & Lt. Co.	7	1	12	216	236		1	1	6	3:3
Milwaukee Lt., Ht. & Tr. Co.			4		4				4	42
Milwaukee Northern Ry. Co.	2		1	1	4				2	20
Rockford & Interurban Ry. Co.	2	2		21	27			18	3	87
Sheboygan Lt., P. & Ry. Co.	1		1	1	3			7	1	40
Southern Wisconsin Ry. Co.	2	1		10	13				1	35
Twin City General Electric Co.	1			1	2				1	7
Waupaca Elec. Lt. & Ry. Co.									1	10
Wausau Street R. R. Co.	1				1			1	1	12
Wisconsin Electric Ry. Co.	1		1	1	3				1	16
Wisconsin Tr., Lt., Ht. & P. Co.				1	1				1	20
Total.	28	6	24	287	325		3	3	41	908

¹ Not given.

ELECTRIC RAILWAYS, ALL CLASSES.
Summary of Accidents to Persons, from July 1, 1908 to June 30, 1909.

Name of Company.	Kind of Accident.										Classes of Persons.									
	Collisions.		Derailments.		Getting on cars.		Getting off cars.		Accidents in cars.		Falling or jumping off cars.		Struck by cars.		Electrical disturbance in cars.		Motorman struck by brake handle.		All others.	
	Cars and wa- gons, auto- mobiles.	Cars and cars.	K	I	K	I	K	I	K	I	K	I	K	I	K	I	K	I	K	I
Chicago & Milwaukee Electric R. R.																				
Green Bay Traction Co.	2																			
Milwaukee Northern Ry. Co.	2																			
Rockford Interurban Ry. Co.																				
Southern Wisconsin Ry.																				
The Milwaukee Electric Ry. & Light Co.	78	3	30	4	165	268	40	3	41	13	28	1	04	5	4	16	3	2	12	5
Milwaukee Light, Heat & Traction Co.	37	5	5		14	23	10	2	4	2	1				78	1	10	9	7	11
Total	115	10	37	4	179	289	50	3	47	21	40	1	65	5	8	21	5	26	44	862

NOTE:—K—Killed; I—Injured.

ELECTRIC RAILWAYS, ALL CLASSES.

Miles of Road (first main track) Operated, Year Ending June 30, 1907.

Name of Company.	Wisconsin.				Entire Line.					
	Total operated.	Owned.	Leased.	Trackage rights.	Total added during year.	Total operated.	Owned.	Leased.	Trackage rights.	Total added during year.
Ashland Lt., Power & St. Ry. Co.	6.70	6.70				6.70	6.70			
Beloit Traction Co.	6.60	5.53		1.04		3.60	5.56		1.04	
Chl. & Milwaukee Electric R. R. Co.	39.88	35.80		3.46	20.00	89.69	88.41		6.28	20.00
Chippewa Val. Ry., Lt. & P. Co.	20.00	20.00				20.00	20.00			
Duluth Street Ry. Co.	21.66	21.66				72.42	72.42			
Eastern Wisconsin Ry. & Lt. Co.	30.65	30.65				30.65	30.65			
Green Bay Traction Co.	37.82	37.82				37.82	37.82			
Janesville Street Ry. Co.	4.92	4.92				4.92	4.92			
Kenosha Electric Ry. Co.	6.68	6.68		1.14		6.68	6.68			1.14
La Crosse City Ry. Co.	8.61	8.61				8.61	8.61			
La Crosse & Onalaska St. Ry. Co.	2.37	2.37				2.37	2.37			
Manitowoc & N. Traction Co.	8.71	8.71				8.71	8.71			
Menominee & M. Lt. & Tr. Co.	6.17	6.17				13.88	13.88			
Merrill Railway & Lighting Co.	1.73	1.73				1.73	1.73			
Milw. Elec. Ry. & Lt. Co., The.	68.15	68.15		6.13		68.15	68.15			6.13
Milw. Light, Heat & Traction Co.	155.15	155.15			23.85	155.15	155.15			23.85
Milwaukee Northern Ry. Co.	57.31	55.56		1.75		57.31	55.56		1.75	
Rockford Interurban Ry. Co.	14.40	14.40				93.35	94.60		.75	
Sheboygan Light, Power & Ry. Co.	25.50	25.50				25.50	25.50			
Southern Wisconsin Ry. Co.	10.99	10.99				10.99	10.99			
Twin City Electric Co.	2.25	2.25				4.50	4.50			
Waupaca Electric Light & Ry. Co.	4.75	4.75				4.75	4.75			
Wausau Street R. R. Co.	5.83	5.83				5.83	5.83			
Wisconsin Electric Ry. Co.	39.38	39.38				39.38	39.38			
Wisconsin, Tr., Lt., Ht. & P. Co.	18.82	18.82				18.82	18.82			
Total	592.39	599.14		6.25	51.13	783.99	774.17		9.89	51.13

ELECTRIC RAILWAYS, ALL CLASSES.
Track Mileage Operated (Including Trackage Rights).

Name of Company.	Miles of road (first main track.)	Miles of second main track.	Miles of additional main track.	Total miles of main track.	Miles of sidings and turnouts.	Total miles of track.	Total added during the year.
<i>Wisconsin:</i>							
Ashland Light, Power & Street Ry. Co.....	6.70			6.70	.10	6.80	.....
Beloit Traction Co.....	6.60			6.60	.17	6.77	.....
Chicago & Milwaukee Electric R. R. Co.....	39.28			72.24	1.10	73.34	31.60
Chippewa Valley Railway, Light & Power Co.....	20.00	22.98		21.03	1.03	21.03	20.00
Duluth Street Railway Co.....	21.66			21.05	1.14	22.20	.....
Eastern Wisconsin Ry. & Light Co.....	20.65	2.00		22.74	1.69	24.43	.....
Green Bay Traction Co.....	37.32	2.02		39.84	.96	40.80	.....
Janesville Street Ry. Co.....	4.92			4.98	.23	5.15	.....
Kenosha Electric Ry. Co.....	6.68			6.68	.35	7.03	1.24
La Crosse City Ry. Co.....	8.64	5.79		14.43	.30	14.79	.....
La Crosse & Onalaska Street Ry. Co.....	2.37			2.37	.....	2.37	.....
Manitowoc & Northern Traction Co.....	8.71			8.71	.....	8.71	.....
Menominee & Marinette Light & Traction Co.....	6.17	1.37		7.54	.33	8.37	.....
Merrill Railway & Lighting Co.....	1.73			1.73	.....	1.73	.....
Milwaukee Electric Ry. & Light Co., The.....	66.15	64.83	.33	131.21	8.20	139.46	12.50
Milwaukee Light, Heat & Traction Co.....	135.15	46.41	8.07	209.63	3.09	212.72	29.66
Milwaukee Northern Ry. Co.....	55.56	2.96		56.52	4.05	62.57	.....
Rockford & Interurban Ry. Co.....	14.40			14.40	13.00	13.00	.....
Shohoygan Light, Power & Ry. Co.....	23.50			25.50	.55	26.05	.....
Southern Wisconsin Ry. Co.....	10.99			10.99	2.32	13.31	.....
Twin City Electric Co.....	2.95			2.95	.....	2.95	.....
Waukegan Electric Light & Ry. Co.....	4.75			4.75	.29	5.04	.....
Wausau Street R. R. Co.....	5.83	.98		6.75	.50	7.31	.....
Wisconsin Electric Ry. Co.....	39.33	1.55		40.88	1.94	42.82	.....
Wisconsin Traction, Light, Heat & Power Co.....	18.88			18.88	1.08	19.94	.....
Total.....	590.64	160.92	8.35	759.91	30.78	790.69	75.09

ELECTRIC RAILWAYS, ALL CLASSES.

Location of Tracks, Year Ending June 30, 1900.

Name of Company.	Within City Limits.				
	Miles of first main track.	Miles of second main track.	Miles additional main track.	Total miles of main track.	Miles of idles and turnouts.
Wisconsin:					
Ashland Lt., P. & St. Ry. Co.....	6.70			6.70	.10
Bell Trac. Co.....	5.56			5.56	.09
Chicago & Milwaukee Elec. R. Co.....	3.46	3.46		6.92	6.92
Chippewa Valley Ry., Lt. & P. Co. ¹	21.66			21.66	1.14
Dunith Street Ry. Co.....					22.80
Eastern Wis. Ry. & Lt. Co.....	8.17	1.84		9.51	1.47
Green Bay Traction Co.....	11.30	2.02		13.32	.41
Janesville Street Ry. Co.....	4.99			4.99	.33
Kenosha Elec. Ry. Co.....	6.55			6.55	.35
La Crosse City Ry. Co. ¹					6.90
La Crosse & Onalaska St. Ry. Co. ¹					
Manitowoc & Northern Traction Co. ¹					
Menominee & Marinette Lt. & Tr. Co.....	5.98	1.37		7.30	.68
Merrill Ry. & Lighting Co.....	1.73			1.73	1.73
Milwaukee Elec. Ry. & Lt. Co.....	66.15	64.83	.28	131.26	8.30
Milwaukee Lt., Ht. & Traction Co.....	33.43	19.24	1.50	54.26	1.07
Milwaukee Northern Ry. Co.....	2.96			2.96	53.33
Rockford & Interurban Ry. Co.....	4.00	2.97		6.93	6.14
Sheboygan Lt., P. & Ry. Co.....	10.92			10.92	.45
Southern Wisconsin Ry. Co.....	8.67			8.67	.55
Twin City General Electric Co. ¹					2.58
Waupaca Elec. Lt. & Ry. Co.....	1.34			1.34	.09
Wausau Street R. R. Co.....	2.80	.93		3.73	1.43
Wis. Elec. Ry. Co.....	16.95	1.55		18.50	.66
Wis. Traction, Lt., Ht. & P. Co.....	13.75			13.75	1.44
Total:	298.95	97.70	1.87	398.52	20.15
					\$59.70

<i>Entire Line:</i>									
Ashland Lt., P. & St. Ry. Co.	6.70					6.70	.10		6.80
Beloit Traction Co.	5.56					5.56	.09		5.65
Chicago & Milwaukee Elec. R. R. Co.	35.90	84.60				70.50			70.50
Chippewa Valley Ry., Lt. & P. Co. ¹									
Duluth Street Ry. Co.	73.43					73.43	4.07		76.49
Eastern Wla. Ry. & Lt. Co.	8.17	1.84				9.51	1.47		10.98
Green Bay Traction Co.	11.30	2.02				13.33	.41		13.73
Janesville Street Ry. Co.	4.92					4.92	.33		5.15
Kenosha Elec. Ry. Co.	6.55					6.55	.35		6.90
La Crosse City Ry. Co. ¹									
La Crosse & Onalaska St. Ry. Co. ¹									
Manitowoc & Northern Traction Co. ¹									
Menominee & Marinette Lt. & Tr. Co.	13.14	2.97				16.11	1.40		17.51
Merrill Ry. & Lighting Co.	1.73					1.73			1.73
Milwaukee Elec. Ry. & Lt. Co.	66.15	64.83	.33			131.36	8.90		139.46
Milwaukee Lt., Ht. & Traction Co.	36.43	19.24	1.59			57.26	1.07		58.33
Milwaukee Northern Ry. Co.	2.85	2.97				5.83	.21		6.14
Rockford & Interurban Ry. Co.	26.00	3.00				29.00	1.99		30.99
Sheboygan Lt., P. & Ry. Co.	10.99					10.92	.55		11.47
Southern Wisconsin Ry. Co.	8.67					8.67	2.53		11.20
Twin City General Electric Co. ¹									
Waupaca Elec. Lt. & Ry. Co.	1.34					1.34	.09		1.43
Wausau Street R. R. Co.	2.90	.92				3.73	.63		4.36
Wisconsin Elec. Ry. Co.	16.96	1.50				18.50	1.44		19.94
Wisconsin Traction, Lt. & Ht. & P. Co.	13.75					13.75	.61		13.86
Total *	351.36	132.44	1.87			486.67	36.87		512.04

* Applies to 20 roads reporting.

* Not reported.

ELECTRIC RAILWAYS, ALL CLASSES.

Location of Tracks.—Concluded

Name of company.	Outside City Limits.					
	Miles of first main track.	Miles of second main track.	Miles additional main track.	Total miles of main track.	Miles of sidings and turnouts.	Total miles of track.
Wisconsin:						
Ashland Lt., P. & St. Ry. Co.	5.56			5.56	.09	5.65
Beloit Traction Co.	35.80	29.68		65.48	1.10	66.42
Chicago & Milwaukee Elec. R. R. Co.						
Culpepa Valley Ry., Lt. & P. Co. ¹						
Duluth Street Ry. Co.						
Eastern Wis. Ry. & Lt. Co.						
Green Bay Traction Co.	26.51			26.51	.56	27.07
Janesville Street Ry. Co.						
Kenosha Elec. Ry. Co.	.13			.13		.13
La Crosse City Ry. Co. ¹						
La Crosse & Onalaska Street Ry. Co. ¹						
Manitowoc & Northern Traction Co. ¹						
Menominee & Marinette Lt. & Tr. Co.	.24			.24	.15	.39
Merrill Ry. & Lighting Co.						
Milwaukee Elec. Ry. & Lt. Co.						
Milwaukee Lt. Ht. & Traction Co.	118.73	27.17	6.48	152.37	2.02	154.39
Milwaukee Northern Ry. Co.	52.59			52.59	3.84	56.43
Rockford & Inturban Ry. Co.	10.40			10.40		10.55
Sheboygan Lt., P. & Ry. Co.	13.13			13.13	.15	15.13
Southern Wisconsin Ry. Co.	2.31			2.31		2.31
Twin City General Electric Co. ¹						
Waupaca Elec. Lt. & Ry. Co.	3.41			3.41	.20	3.61
Wausau Street R. R. Co.	3.03			3.03		3.03
Wis. Elec. Ry. Co.	22.88			22.88	.50	23.88
Wis. Traction, Lt., Ht. & P. Co.	6.07			6.07	.41	6.48
Total:	302.28	56.09	6.48	365.45	9.02	374.47

<i>Entire Line:</i>						
Ashland Lt., P. & St. Ry. Co.	5.66				.09	5.66
Beaumont Traction Co.	58.79	41.54	5.66		5.75	101.06
Chicago & Milwaukee Elec. R. R. Co.			93.33			
Chippewa Valley Ry., Lt. & P. Co. ¹						
Duluth Street Ry. Co.						
Eastern Wis. Ry. & Lt. Co.						
Green Bay Traction Co.	36.51		36.51		.66	27.07
Jamesville Street Ry. Co.						
Kenosha Elec. Ry. Co.	.13		.13			.13
La Crosse City Ry. Co. ¹						
La Crosse & Onalaska Street Ry. Co. ¹						
Manitowoc & Northern Traction Co. ¹						
Menominee & Marinette Lt. & Tr. Co.					.15	.86
Merrill Ry. & Lighting Co.	.24		.24			
Milwaukee Elec. Ry. & Lt. Co.						
Milwaukee Lt., Ht. & Traction Co.	118.72	27.17	156.37	6.48	2.06	154.39
Milwaukee Northern Ry. Co.	62.59		62.59		5.84	56.43
Rockford & Interurban Ry. Co.	66.60		66.60		1.60	70.10
Shoebogun Lt., P. & Ry. Co.	15.13		15.13			16.13
Southern Wisconsin Ry. Co.	2.31		2.31			3.31
Twin City General Electric Co. ¹						
Waukegan Elec. Lt. & Ry. Co.	3.41		3.41		.90	3.61
Wausau Street R. R. Co.	3.03		3.03			3.03
Wisconsin Elec. Ry. Co.	22.38		22.38		.50	23.88
Wisconsin Traction, Lt., Ht. & P. Co.	6.07		6.07		.41	6.48
Total ²	378.47	68.71	433.66	6.48	15.08	468.68

¹ Not reported.² Applies to 20 roads reporting.

ELECTRIC RAILWAYS, ALL CLASSES.

Line Construction, Rails and Telephone Line, Year Ending June 30, 1909.

Name of company.	WITHIN CITY LIMITS.				
	Electric line Miles track operated by over- head trolley	Pole Line Construction.			Miles of conduits.
		Miles road with wooden poles.	Miles road with iron poles.	Average No. poles per mile.	
<i>Wisconsin:</i>					
Ashland Lt., P. & St. Ry. Co.	6.90				
Beloit Traction Co.	6.87	5.63		104	
Chicago & Milwaukee Elec. R. R. Co.	6.92		3.46	104	
Chippewa Valley Ry., Lt. & P. Co. ¹					
Duluth Street Ry. Co.	22.80	12.14	2.06	90	
Eastern Wis. Ry. & Lt. Co.					
Green Bay Traction Co.	10.98	10.15	.82		
Janesville Street Ry. Co.	13.73	13.73			
Kenosha Elec. Ry. Co.	5.15	5.15			
La Crosse City Ry. Co. ¹	6.90	6.60	.30		
La Crosse & Onalaska Street Ry. Co. ¹					
Manitowoc & Northern Traction Co.	.50		.50	105	
Menominee & Marinette Lt. & Tr. Co.	7.98			75	
Merrill Ry. & Lighting Co.	1.73				
Milwaukee Elec. Ry. & Lt. Co.	139.40				
Milwaukee Lt., Ht. & Traction Co.	58.38				
Milwaukee Northern Ry. Co.	6.14	21	5.93	110	
Rockford & Interurban Ry. Co.	4.00	4.00		58	
Shohorgan Lt., P. & Ry. Co. ¹					
Southern Wisconsin Ry. Co.	11.90	7.00	1.75	58	
Twin City General Electric Co. ¹					
Waupaca Elec. Lt. & Ry. Co.	1.48	1.48		58	
Wausau Street R. R. Co.	4.25	4.25		58	
Wis. Elec. Ry. Co.	19.94	19.76	1.90	44	
Wis. Traction, Lt., Ht. & P. Co.	13.86	13.86	.13	59	
Total²	348.30	109.08	16.15		

<i>Entire Line:</i>									
Ashland Lt., P. & St. Ry. Co.	6.80	5.65	.....	.....	.....	.....	.....	.....	.....
Beloit Traction Co.	6.67	80.94	.....	4.93	.....	104	.....	.....	.....
Chicago & Milwaukee Elec. R. R. Co.	70.50	.....	.....	.....	.....	104	.....	.....	.....
Chippewa Val. Ry., Lt. & P. Co. ¹	.....	43.93	.....	13.58	.....	57	.....	.....	.83
Duluth Street Ry. Co.	76.50	.....	.....	.....	.....	.....	.....	.....	.....
Eastern Wla. Ry. & Lt. Co.	10.96	10.15	.....	.88	.....	.....	.....	.....	.....
Green Bay Traction Co.	13.73	13.73	.....	.....	.....	.....	.....	.....	.....
Janesville Street Ry. Co.	6.15	5.15	.....	.....	.....	.....	.....	.....	.....
Kenosha Elec. Ry. Co.	6.90	6.90	.....	.80	.....	.....	.....	.....	.....
La Crosse City Ry. Co. ¹	.....	.....	.....	.....	.....	.....	.....	.....	.....
La Crosse & Onalaska St. Ry. Co. ¹	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manitowoc & Northern Traction Co.	.50	.....	.....	.50	.....	106	.....	.....	.....
Menominee & Marinette Lt. & Traction Co.	17.51	17.51	.....	.....	.....	75	.....	.....	.....
Merrill Ry. & Lighting Co.	1.73	1.73	.....	.....	.....	.....	.....	.....	.....
Milwaukee Elec. Ry. & Lt. Co.	139.46	.....	.....	.....	.....	.....	.....	.....	.....
Milwaukee Lt., Ht. & Traction Co.	56.33	.....	.....	.....	.....	.....	.....	.....	.....
Milwaukee Northern Ry. Co.	6.14	.21	.....	5.93	.....	110	.....	.....	.....
Rockford & Interurban Ry. Co.	26.00	26.00	.....	.....	.....	53	.....	.....	.....
Sheboygan Lt., P. & Ry. Co. ¹	.....	.....	.....	.....	.....	.....	.....	.....	.....
Southern Wisconsin Ry. Co.	11.20	7.00	.....	1.75	.....	53	.....	.....	.....
Twin City General Electric Co. ¹	.....	.....	.....	.....	.....	.....	.....	.....	.....
Waupaca Elec. Lt. & Ry. Co.	1.43	1.43	.....	.....	.....	52	.....	.....	.....
Wausau Street R. R. Co.	4.29	4.29	.....	.....	.....	53	.....	.....	.....
Wisconsin Elec. Ry. Co.	19.94	15.75	.....	1.90	.....	44	.....	.....	.....
Wisconsin Traction, Lt., Ht. & P. Co.	13.30	13.30	.....	.13	.....	52	.....	.....	.....
Total ²	497.11	308.33	.....	29.17	.....	.....	.....	.....	.93

¹ Not reported. ² Applies to 20 roads reporting.

ELECTRIC RAILWAYS, ALL CLASSES.

Line Construction, Railroad and Telephone Line—Concluded.

Name of company.	OUTSIDE CITY LIMITS.					Rails laid during year.	Telephone line.
	Electric line Miles track operated by overhead trolley	Pole Line Construction.			Miles of conduits.		
		Miles road with wooden poles.	Miles road with iron poles.	Average No. poles per mile.			
Wisconsin:							
Ashland Lt., P. & St. Ry. Co.	.....	.....	.....	.....	.....	.....	.....
Bellevue Traction Co.	.....	.....	.....	.....	.....	.....	.....
Chicago & Milwaukee Elec. R. R. Co.	66.43	35.80	.....	.....	104	.....	.....
Chippewa Valley Ry., Lt. & P. Co.	.....	.....	.....	.....	.....	.....	.....
Duluth Street Ry. Co.	.....	.....	.....	.....	.....	.....	.....
Eastern Wis. Ry. & Lt. Co.	13.01	13.01	.....	.....	52	.....	18.00
Green Bay Traction Co.	27.07	27.07	.....	.....	.....	.....	23.00
Janesville Street Ry. Co.	.....	.....	.....	.....	.....	.....	.....
Kenosha Elec. Ry. Co.	13	13	.....	.....	.....	106	.....
La Crosse City Ry. Co.	.....	.....	.....	.....	.....	.....	.....
La Crosse & Onalaska Street Ry. Co.	.....	.....	.....	.....	.....	.....	.....
Manitowoc & Northern Traction Co.	8.21	8.21	.....	.....	53	.....	.....
Menominee & Marinette Lt. & Tr. Co.	39	39	.....	.....	75	.....	.....
Merrill Ry. & Lighting Co.	.....	.....	.....	.....	.....	.....	.....
Milwaukee Elec. Ry. & Lt. Co.	.....	.....	.....	.....	.....	1,833	68.70
Milwaukee Lt., Ht. & Traction Co.	154.39	56.43	.....	.....	.....	.....	.....
Milwaukee Northern Ry. Co.	56.43	56.43	.....	.....	53	.....	117.93
Rockford & Interurban Ry. Co.	10.40	10.40	.....	.....	53	.....	51.50
Shoshone Lt., P. & Ry. Co.	.....	.....	.....	.....	.....	.....	14.40
Southern Wisconsin Ry. Co.	2.31	2.31	.....	.....	58	.....	.....
Twin City General Electric Co.	.....	.....	.....	.....	.....	.....	.....
Waupun Elec. Lt. & Ry. Co.	3.61	3.61	.....	.....	52	.....	5.00
Wausau Street R. R. Co.	3.03	3.03	.....	.....	59	.....	.....
Wis. Elec. Ry. Co.	22.86	22.86	.....	.....	44	.....	27.00
Wis. Traction, Lt., Ht. & P. Co.	6.46	6.46	.....	.....	59	.....	11.86
Total	374.76	189.95	.....	.....	.....	5,906	386.41

<i>Entire Line:</i>									
Ashtand Lt., P. & St. Ry. Co.									
Beloit Traction Co.									
Chicago & Milwaukee Elec. R. R. Co.	101.08	53.79			101				
Chippewa Valley Ry., Lt. & P. Co. ¹									
Duluth Street Ry. Co.									
Eastern Wis. Ry. & Lt. Co.	13.01	13.01							18.00
Green Bay Traction Co.	27.07	27.07			32				28.10
Janesville Street Ry. Co.									
Kenosha Elec. Ry. Co.	.13	.13				166			
La Crosse City Ry. Co. ¹									
La Crosse & Onalaska St. Ry. Co. ¹									
Manitowoc & Northern Traction Co.	8.21	8.21			53				
Menominee & Marinette Lt. & Tr. Co.	.89	.89			75				
Merrill Ry. & Lighting Co.									
Milwaukee Elec. Ry. & Lt. Co.						1,853	\$40.00		60.70
Milwaukee Lt., Ht. & Traction Co.	154.39								
Milwaukee Northern Ry. Co.	56.43	56.43			53		37.00		117.93
Rockford & Interurban Ry. Co.	68.60	68.60			52				51.50
Sheboygan Lt., P. & Ry. Co. ¹									68.60
Southern Wisconsin Ry. Co.	2.31	2.31			52				
Twin City General Electric Co. ¹									
Waupaca Elec. Lt. & Ry. Co.	3.61	3.61			52				5.00
Wausau Street R. R. Co.	3.08	3.08			52				
Wisconsin Elec. Ry. Co.	22.38	22.38			44				27.00
Wisconsin Traction, Lt., Ht. & P. Co.	6.48	6.48			52				11.88
Total	467.63	365.44				5,906			392.61

¹ Not reported.

STEAM RAILWAY COMPANIES NEWLY INCORPORATED

During the Period from December 31, 1907 to June 30, 1909.

Location	Name of company	Date	Capital- ization	Purposes
Bayfield county	South Range Ry. Co.	Nov. 21, '08	\$25,000	To build and operate a railroad.
Cazenovia	Cazenovia & Sauk City R. R. Co.	July 1, '08	30,000	Railroad from La Valle, Sauk Co., to Cazenovia, thence to Boscobel.
Kilbourn	Central Wisconsin Transit Co.	Aug. 18, '08	25,000	To construct a railroad from Kilbourn to Grand Rapids.
Oshkosh	Oshkosh, Winneconne and Waupaca Ry. Co.	June 2, '08	100,000	To construct, maintain and operate a railway from Oshkosh to Waupaca.
Poyssippi	Wisconsin Northeastern Ry. Co.	June 6, '08	60,000	To construct a railway for freight and passengers.
Superior	Flagg River Ry. Co.	Oct. 6, '08	100,000	To construct and operate a railway for public use.
Superior	Twin City and Lake Superior Ry. Co.	May 8, '08	100,000	To construct and operate a railway in Polk, Burnett and Douglas counties.
Waukesha county	Dousman and Marlboro Ry. Co.	May 4, '09	25,000	To construct a railway to Dousman from Eagle Lime Products Co.

STEAM RAILROAD COMPANIES WHOSE ARTICLES OF INCORPORATION HAVE BEEN AMENDED

During the Period from December 31, 1907 to June 30, 1909.

Location	Name of company	Date of amendment	Change in capitalization	Purposes
Milwaukee	Milwaukee and Fox River Valley Co....	Feb. 15, '08 .....	.....	Changing and extending its route through Milwaukee, Washington and Winnebago counties.
Minneapolis, Minn..	Minneapolis, St. Paul and Sault Saint Marie Ry. Co.	Jan. 11, '08	Increase from \$21,000,000 to \$42,000,000	
Oshkosh	Wisconsin and Northern Railroad Co..	May 25, '09	Increase from \$1,000,000 to \$1,500,000	

ELECTRIC RAILWAY COMPANIES NEWLY INCORPORATED

During the Period from December 31, 1907 to June 30, 1909.

Location	Name of company	Date	Capitalization	Purposes
Green Bay	Bay Shore Street Ry. Co.....	Oct. 10, '08	\$15,000	To construct and operate a street railway in Green Bay and vicinity.
Janesville	Cincinnati Construction Co.....	July 30, '08	25,000	To construct an electric railway.
Oshkosh	Wisconsin Electric Ry. Co.....	Aug. 15, '08	30,000	Has purchased the franchises and privileges of the Winnebago Traction Co. and intends to operate its railway.

ELECTRIC RAILWAY COMPANIES WHOSE ARTICLES OF INCORPORATION HAVE BEEN AMENDED

During the Period from Dec. 31, 1907, to June 30, 1909.

Location	Name of company	Date of amendment	Change in capitalization	Purposes
Oshkosh	Wisconsin Electric Ry. Co.....	Dec. 23, '08	Enlarging its purposes generally.

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PART IV.

Financial and Operating Statistics of Public Utilities.

- A. ELECTRIC.**
- B. GAS.**
- C. WATER.**
- D. TELEPHONE.**
- E. HEATING.**

Financial and Operating Statistics of Public Utilities.—A. Electric.

ELECTRIC UTILITIES, CLASS A.

INCOME ACCOUNT.

Italic figures denote deficits, except under "Deductions from gross income," where they denote additions.

Location.	Name of Company.	Total operating revenues.	Total operating expenses.	Net operat- ing revenues or deficits.	Non-operat- ing revenues.	Gross income or deficit.
Appleton	Wis. Traction, Lt., H. & Power Co.....	\$85,551.48	\$46,354.78	\$39,196.70	\$2,099.22	\$41,895.92
Ashland	Ashland Light, Power & St. R. R. Co.....	31,336.80	18,250.04	13,106.76	.....	13,106.76
Beloit	Beloit Water, Gas & Elec. Co.....	54,821.85	25,100.81	29,721.04	569.25	29,761.79
Chippewa Falls	Chippewa Falls W. W. & Lighting Co.....	29,327.81	21,706.67	7,621.14	174.95	7,796.09
Eau Claire	Chippewa Valley Ry., Light & Power Co.....	62,388.28	30,375.90	32,211.38	2,338.61	34,569.99
Fond du Lac	Eastern Wis. Ry. & Light Co.....	76,126.19	47,825.35	28,296.84	1,915.66	30,292.50
Green Bay	Green Bay Gas & Electric Co.....	54,590.86	34,711.48	19,848.88	15.13	19,864.01
Green Bay	Minahan Building Co.....	3,051.18	9,174.85	6,123.67	.....	6,123.67
Janesville	Janesville Electric Co.....	71,596.50	46,144.62	25,421.97	1,081.95	26,508.92
Kenosha	Kenosha Gas & Electric Co.....	55,632.54	34,123.04	21,509.50	1,070.67	22,580.17
La Crosse	La Crosse Gas & Electric Co.....	148,612.30	133,875.28	54,737.02	2,979.67	57,716.69
Madison	Madison Gas & Electric Co.....	180,892.93	124,555.89	77,357.07	137.70	77,494.77
Manitowoc	Manitowoc Electric Light Co.....	36,833.79	25,243.54	11,610.25	438.99	12,069.98
Marquette	Menominee & Marinette Lt. & Traction Co.....	37,448.90	29,131.93	8,294.96	.....	8,294.96
Milwaukee	Commonwealth Power Co. ¹	25,653.58	18,882.39	6,771.19	59.88	6,834.07
Milwaukee	Milwaukee Lt., Heat & Traction Co. ²	131,198.81	81,098.90	47,169.92	92,481.61	139,651.53
Milwaukee	Plankinton Elec. Light & Power Co.....	64,437.24	61,117.03	3,320.21	84.00	3,354.81
Milwaukee	The Milwaukee Elec. Ry. & Light Co.....	729,779.72	447,064.86	282,696.86	36,432.17	319,118.53
Milwaukee	Wells Power Co.....	118,061.69	95,661.50	22,400.39	78.49	22,508.88
Oshkosh	Oshkosh Gas Light Co.....	103,776.73	58,447.20	45,329.53	773.00	46,102.53
St. Croix Falls.....	Minnesota Improvement Co.....	153,118.22	48,535.01	107,583.21	880.49	108,463.70
Sheboygan	Sheboygan Light, Power & Ry. Co.....	77,733.03	37,692.80	40,070.23	1,409.00	41,479.23
Superior	Northern Power Co.....	62,222.98	55,540.30	6,682.68	.....	6,682.68
Superior	Superior Water, Light & Power Co.....	108,109.01	77,303.42	30,805.59	1,150.96	31,953.55
Watertown	Watertown Gas & Electric Co.....	30,192.70	19,761.39	10,431.31	.....	10,431.31
Wausau	Wausau Street R. R. Co.....	51,349.53	17,037.59	34,311.94	2,094.88	36,406.76
Total		\$2,646,009.47	\$1,645,636.05	\$1,000,403.42	\$167,348.22	\$1,167,751.64

INCOME ACCOUNT.—Concluded.

Location.	Name of Company.	DEDUCTIONS FROM GROSS INCOME.				Net income or deficit.	DISPOSITION OF NET INCOME.			Surplus or deficit.
		Interest on funded debt and real-estate mortgages.	Interest on floating debt.	Miscellaneous deductions.	Total.		Dividends	Other payments from net income.	Total.	
Appleton	Wis. Traction, L., H. & P. Co.	\$22,250 00			\$22,250 00	\$18,630 92				\$18,630 92
Ashland	Ashland L., P. & St. R. R. Co.	3,151 89			3,151 89	9,854 87				9,854 87
Beloit	Beloit Water, Gas & Elec. Co.	2,400 00			2,400 00	28,761 79				28,761 79
Chippewa Falls	Chipp. Falls W. & L. Co.	16,250 00			16,250 00	5,390 09				2,106 09
Eau Claire	Chipp. Valley Ry., L. & P. Co.			\$835 63	16,985 63	17,664 35	\$3,288 00		\$3,288 00	14,164 36
Fond du Lac	Eastern Wis. Ry. & Light Co.	15,683 93	\$1,192 86		16,876 79	13,380 21	9,450 00		9,450 00	3,936 21
Green Bay	Green Bay Gas & Electric Co.	12,836 33	3,798 75	2,201 76	18,836 84	1,005 17				1,005 17
Green Bay	Minahan Building Co.					6,723 67				6,723 67
Janesville	Janesville Electric Co.	7,500 00	328 96		7,828 96	18,676 96	19,200 00		19,200 00	523 04
Kenosha	Kenosha Gas & Electric Co.	6,132 42	104 46		6,316 88	16,238 29	6,000 00	\$12,000 00	18,000 00	1,736 71
La Crosse	La Crosse Gas & Electric Co.	35,870 00	6,479 37	4,505 00	46,854 37	10,892 32	6,941 65		6,941 65	3,920 67
Madison	Madison Gas & Electric Co.	20,873 69			20,873 69	56,921 06	27,539 00		27,539 00	29,082 06
Manitowoc	Manitowoc Electric Light Co.		1,040 20		1,040 20	11,028 94	4,500 00		4,500 00	6,528 94
Marquette	Menominee & M. L. & T. Co.	1,281 20	370 78		1,651 98	6,683 02	4,200 00		4,200 00	2,483 02
Milwaukee	Commonwealth Power Co. ¹			7,000 00	7,000 00	465 93				465 93
Milwaukee	Milwaukee L., H. & T. Co. ¹	83,917 49	5,597 37		89,514 86	50,136 67	52,500 00		52,500 00	8,563 82
Milwaukee	Frankton E. L. & P. Co.	5,774 23	1,064 48		6,838 71	3,453 55				3,453 55
Milwaukee	The Milw. E. Ry. & L. Co.	122,574 05	40,424 04		162,998 09	206,938 52	162,000 00		162,000 00	44,998 52
Milwaukee	Wells Power Co.	10,560 33	10,416 67		21,016 00	1,492 86				1,492 86
Oshkosh	Oshkosh Gas Light Co.	29,315 00	57 27		29,372 27	16,780 23				16,780 26
St. Croix Falls	Minnesota Improvement Co.	107,500 00	650 08	283 02	108,433 10					
Sheboygan	Sheboygan L., P. & Ry. Co.	16,723 61	2,959 26		19,682 87	21,766 34				21,766 34
Superior	Northern Power Co.		5,000 00		5,000 00	1,683 68				1,683 68
Superior	Superior W. L. & P. Co.	20,173 60	2,300 21	787 50	23,261 31	8,668 24				8,668 24
Watertown	Watertown Gas & Electric Co.	5,000 00	1,000 00		6,000 00	4,431 31				4,431 31
Wausau	Wausau Street R. R. Co.	3,070 05	5,245 20		8,315 25	28,091 51	10,438 02		10,438 02	17,666 49
Total	Total	\$589,294 54	\$37,402 64	\$85,849 56	\$602,546 76	\$345,904 68	\$800,541 67	\$12,000 00	\$821,541 67	\$283,663 21

¹ Report for six months—company organized Nov. 15, 1908.² Includes Racine plant.

ELECTRIC UTILITIES, CLASS B.

Italic figures denote deficits.

INCOME ACCOUNT.

Location.	Name of Company.	Total operating revenues.	Total operating expenses.	Net operating revenues or deficit.	Non-operating revenues.	Gross income or deficit.	DEDUCTIONS FROM GROSS INCOME.	
							Interest on funded debt and real-estate mortgages.	Interest on floating debt.
Alma	Alma Electric Light Co.	\$2,929 23	\$2,320 87	\$708 45		\$708 45		
Antigo	Antigo Elec. Lt. Co. ¹	53,195 77	19,829 09	13,366 68		13,366 68	\$900 00	\$1,549 69
Arcadia	Municipal Electric Plant.	3,296 31	3,192 10	154 21		154 21		
Athens	Athens Elec. Lt. & P. Co.	3,434 76	3,434 54	401 22	\$127 86	599 10	450 00	80 00
Baraboo	Baraboo Lighting Co.	12,300 23	8,463 42	3,836 81	108 28	3,945 09		
Beaver Dam	Beaver Dam Lt. & P. Co. ²	8,927 96	8,015 50	582 97	112 46	770 11	708 83	496 53
Belleville	Belleville Mills & Elec. Lt. Plant.	913 11	531 90	331 15	23 00	383 15	75 00	
Berlin	Berlin Lighting, Htg. & P. Co.	34,257 73	23,778 22	8,669 51	939 04	9,698 55	1,960 00	515 46
Bl. River Falls.	Municipal Electric Plant.	6,225 47	2,038 03	4,137 42	118 45	4,273 87	219 93	
Bloomer	Bloomer Electric Lt. Plant.	2,350 67	1,039 00	1,311 67		1,311 67		
Chetek	Chetek Lt. & P. Co.	3,000 48	2,316 03	684 45	63 50	747 95		190 00
Cantonville	Municipal Electric Plant.	7,396 50	5,865 23	1,503 27	434 52	1,937 79	390 00	
De Pere.	De Pere Lt. & P. Co.	15,813 35	7,715 73	8,097 62	95 05	8,192 67		
Durand	Durand Lt. & P. Co.	7,372 11	3,622 02	3,750 09	14 40	3,764 49		604 56
Edgerton	Edgerton Elec. Lt. Co.	10,562 98	7,921 94	2,671 04	632 11	3,303 15	480 00	
Evansville	Municipal Electric Plant. ³	7,351 96	6,668 61	683 25	474 99	1,158 24	441 56	
Gay Mills	Gay Mills Electric Co.	1,448 26	1,285 26	165 00	40 17	203 18		121 80
Grand Rapids	Grand Rapids Elec. & Water Co.	24,751 18	18,745 69	6,005 49	159 35	6,134 87	868 50	
Hudson	Burkhardt Milling & El. P. Co.	15,917 22	18,218 14	2,300 92	443 01	1,857 91		
Kaukauna	Kaukauna Gas, El. Lt. & P. Co.	16,345 22	12,377 37	3,767 85	980 24	4,718 09	5,850 00	
Kewaunee	Municipal Electric Plant. ⁴	1,731 53	1,559 75	288 78		288 78	500 00	
Lake Geneva	Fruitable Elec. Lt. Co.	22,984 67	21,633 12	1,166 55		1,166 55	18 50	
Lake Mills	Creamery Package Mfg. Co.	6,836 70	6,421 06	437 64		437 64		
Medford	Medford Light & Heating Co.	8,007 12	6,755 36	1,251 54		1,251 54		268 00
Mellen	Mellen Lt. & Water Co.	5,849 59	4,433 24	1,396 31	265 00	1,661 31	143 75	419 00
Menomonie	Menomonie Elec. Lt. & P. Co.	14,984 54	11,415 88	3,568 66	1,146 92	4,715 58		
Merrill	Merrill Ry. & Ltg Co.	24,997 99	20,063 88	4,504 11	6,130 15	10,634 26	3,750 00	758 10
Mineral Point	Mineral Point Elec. Lt. Co.	17,456 33	16,062 96	1,372 85	2,409 32	3,782 17	2,312 36	
Mondovi	Mondovi Elec. Lt. & P. Co.	2,737 05	2,068 01	645 04		645 04		
Montello	Montello Granite Co.	3,963 56	4,217 98	254 40	45 65	208 75		

Muscoda	Muscoda Elec. Lt. & P. Co.	2,457 96	1,933 26	1,224 70	1,284 70	500 00	
Necedah	Necedah Milling & Elec. Co.	3,419 43	2,501 66	917 77	988 61		
New London	Municipal Electric Plant	11,890 17	8,394 50	3,655 67	4,033 17	493 19	
New Richmond	Municipal Electric Plant	8,047 42	8,047 42				
New Richmond	New Richmond Power Co.	9,099 44	9,181 12	518 52	518 33		
No. Milwaukee	North Milwaukee Lt. & P. Co.	8,092 07	7,653 07	409 00	467 49	124 22	
Oconomowoc	Municipal Electric Plant	18,316 37	14,670 19	3,646 18	4,115 24	640 00	
Oconto	Oconto Electric Co.	8,982 70	7,909 26	1,073 43	1,253 04		
Oconto	People's Land & Mfg. Co.	7,649 91	5,758 35	1,891 56	1,891 56		
Omro	Omro Electric Lt. Co.	3,653 06	3,088 52	544 53	633 89		
Pardeeville	Pardeeville Electric Lt. Plant	1,840 26	2,073 33	215 04	215 04		
Park Falls	Park Falls Water, Lt. & P. Co.	9,875 03	8,502 33	1,372 72	1,802 79	258 00	
Platteville	Platteville Elec. Lt. & P. Co.	16,624 65	13,182 33	3,442 29	4,283 95	282 04	
Portage	Portage Elec. Lt. Co.	16,668 64	12,553 89	4,312 75	6,000 83	173 00	
Pt. Washington	Municipal Electric Plant	14,045 11	10,413 40	3,631 71	4,076 40		
Princeton	Municipal Electric Plant	3,870 36	2,523 11	1,347 15	1,461 10		
Rhineclander	Rhineclander Lighting Co.	9,992 39	8,748 26	1,044 12	1,004 12	360 00	
Rice Lake	Red Cedar Val. Elec. Co.	1,695 75	3,236 96	1,650 21	1,263 22	840 00	
Ripon	Ripon Lt. & Water Co.	10,354 55	8,336 75	2,027 81	2,853 54		
Sturgeon Falls	Municipal Electric Plant	10,074 91	3,164 09	4,910 81	5,023 94	610 00	
Shawano	Municipal Electric Plant	8,890 42	10,651 12	1,760 70	444 44	60 00	
Sheboygan Falls	Sheboygan Falls Lt. & Water Co.	4,788 87	4,265 25	498 62	1,484 86	138 72	
Shullsburg	O. I. Newton's Sons' Co.	19,460 01	11,912 09	7,547 92	7,751 80	1,245 00	
Stevens Point	Stevens Point Lighting Co.	15,560 37	11,142 28	4,418 09	4,448 09	3,250 00	
Sturgeon Bay	Municipal Electric Plant	16,378 71	14,049 94	2,328 77	2,328 77		
Stoughton	Municipal Electric Plant	14,044 97	7,853 96	6,190 01	6,296 57	1,237 82	
Tomah	Tomah Electric Lt. Co.	6,812 52	6,643 09	169 43	940 58		
Tomahawk	Tomahawk Elec., Water & Tel. Co.	10,196 83	6,732 08	3,464 75	4,210 16		
Watworth	H. T. Windsor	6,811 74	4,750 20	2,061 54	2,886 09		
Wausaburn	Wausaburn Elec. Lt. & P. Co.	7,268 07	5,846 64	1,421 43	1,494 23		
Waukesha	Waukesha Gas & Elec. Co.	18,169 55	19,631 76	1,462 21	1,898 64	3,500 00	
West Bend	West Bend Heating & Ltg Co. ^a	13,389 83	12,430 72	956 21	956 21	794 70	
Westfield	Westfield Milling & Elec. Lt. Co.	3,065 28	2,915 00	150 28	150 28	130 00	
Weyauwega	Weyauwega Elec. Lt. Co.	3,683 78	1,563 79	2,177 99	2,177 99		
Whitewater	Whitewater Elec. Lt. Co.	13,992 01	11,963 14	1,928 90	2,665 50		
Total	Total	\$666,755 19	\$529,003 28	\$137,151 90	\$25,112 90	\$32,118 65	\$14,843 67

² Report for year ending March 1, 1900.

² Six months period.
³ Report for 18 months.

Estimated.
Five months period. New company.

ELECTRIC UTILITIES, CLASS B.

Italic figures denote credits.

INCOME ACCOUNT—Concluded.

Location.	Name of Company.	DEDUCTIONS FROM GROSS INCOME, CONCLUDED.		Net Income or deficit.	DISPOSITION OF NET INCOME.		Surplus or deficit.	
		Miscellaneous deductions.	Total.		Dividends.	Other payments from net income.		Total.
Alma	Alma Electric Lt. Co.....			\$708 45			\$708 45	
Antigo	Antigo Elec. Lt. Co.....		\$2,500 00	10,836 69		\$6,818 44	4,038 25	
Armadia	Municipal Electric Plant.....			154 21			154 21	
Athens	Athens Elec. Lt. & P. Co.....		530 00	90			90	
Barraboo	Barraboo Lighting Co.....			3,940 00		427 37	3,512 73	
Beaver Dam	Beaver Dam Lt. & P. Co.....	\$311 73	1,448 62	676 51			676 51	
Belleville	Belleville Mills & Elec. Lt. Plant.....		75 00	311 15			311 15	
Berlin	Berlin Ltg. Htg. & P. Co.....		2,465 43	7,163 69		5,381 53	1,681 56	
Black River Falls	Municipal Electric Plant.....		1,019 96	3,255 91			3,255 91	
Bloomer	Bloomer Electric Light Plant.....	800 00		1,311 67			1,311 67	
Chetek	Chetek Lt. & P. Co.....		136 00	621 95			621 95	
Clintonville	Municipal Electric Plant.....		320 00	1,617 79			1,617 79	
De Pere	De Pere Lt. & P. Co.....			8,192 67	\$7,000 00		1,192 67	
Durand	Durand Lt. & P. Co.....		604 58	3,159 91		1,424 43	1,735 48	
Edgerton	Edgerton Elec. Lt. Co.....		480 00	2,383 15	1,280 00		1,543 15	
Evansville	Municipal Electric Plant.....		441 52	691 72			691 72	
Gays Mills	Gays Mills Elec. Co.....		121 80	84 83			84 83	
Grand Rapids	Grand Rapids Elec. & Water Co.....		832 50	5,373 37	1,769 76		3,599 61	
Hudson	Buckhardt Milling & Elec. P. Co.....			1,887 91			1,887 91	
Kaukauna	Kaukauna Gas, Elec. Lt. & P. Co.....		5,230 00	531 91			531 91	
Kewanee	Municipal Electric Plant.....		500 00	371 22			371 22	
Lake Geneva	Equitable Elec. Lt. Co.....		18 50	1,148 63			1,148 63	
Lake Mills	Creamery Package Mfg. Co.....			437 62			437 62	
Medford	Medford Lt. & Heating Co.....		288 00	983 54			983 54	
Mellen	Mellen Lt. & Water Co.....		553 75	1,105 56			1,105 53	
Menomonie	Menomonie Elec. Lt. & P. Co.....			4,715 58			4,715 58	
Merrill	Merrill Ry. & Ltg. Co.....		4,508 10	6,116 16			6,116 16	
Mineral Point	Mineral Point Elec. Lt. Co.....		3,312 36	1,460 81			1,460 81	
Mondovi	Mondovi Elec. Lt. & P. Co.....			615 04			645 04	
Montello	Montello Granite Co.....	28 66	28 66	237 43			237 43	

Muscoda	Muscoda Elec. Lt. & P. Co.	500 00	724 70	.....	.....	.....	724 70
Necedah	Necedah Milling & Elec. Co.	.....	898 61	.....	.....	.....	898 61
New London	Municipal Electric Plant	496 19	3,556 98	.....	.....	.....	3,556 98
New Richmond	Municipal Electric Plant	.....	.....	.....	.....	.....	.....
New Richmond	New Richmond Power Co.	.....	518 32	500 00	.....	500 00	18 32
No. Milwaukee	No. Milwaukee Lt. & P. Co.	328 22	.....	.....	.....	.....	139 27
Oconomowoc	Oconomowoc Electric Plant	640 00	3,475 24	.....	.....	.....	3,475 24
Oconto	Oconto Electric Co.	3,888 37	2,683 29	.....	.....	.....	2,683 29
Oconto	People's Land & Mfg. Co.	377 33	1,514 24	.....	856 25	856 25	637 99
Omro	Omro Elec. Lt. Co.	113 27	540 62	.....	.....	.....	540 62
Pardeeville	Pardeeville Elec. Lt. Plant	288 00	471 04	.....	.....	.....	471 04
Park Falls	Park Falls Water, Lt. & P. Co.	228 04	1,320 75	170 00	.....	170 00	1,320 75
Platteville	Platteville Elec. Lt. & P. Co.	348 00	3,885 95	.....	.....	.....	3,885 95
Portage	Portage Elec. Lt. Co.	.....	6,000 83	.....	.....	.....	6,000 83
Pt. Washington	Municipal Electric Plant	.....	4,076 40	.....	.....	.....	4,076 40
Princeton	Municipal Electric Plant	.....	1,461 10	1,000 00	.....	1,000 00	461 10
Rhineland	Rhineland Lighting Co.	1,793 10	1,753 36	.....	.....	.....	1,753 36
Rice Lake	Red Cedar Val. Elec. Co.	199 00	2,252 22	.....	.....	.....	2,252 22
Ripon	Ripon Lt. & Water Co.	.....	1,778 61	1,231 23	.....	1,231 23	547 38
River Falls	Municipal Electric Plant	610 00	4,413 94	.....	.....	.....	4,413 94
Shawano	Municipal Electric Plant	750 00	1,851 44	.....	.....	.....	1,851 44
Sheboygan Falls	Sheboygan Falls Lt. & Water Co.	.....	1,328 14	.....	.....	.....	1,328 14
Sparta	O. I. Newton's Sons' Co.	1,505 40	4,905 17	4,000 00	.....	4,000 00	905 17
Stevens Point	Stevens Point Lig. Co.	2,846 63	2,074 44	.....	.....	.....	2,074 44
Sturgeon Bay	Municipal Electric Plant	5,462 53	2,328 77	2,328 77	.....	2,328 77	1,044 74
Stoughton	Municipal Electric Plant	1,257 82	4,968 75	.....	.....	.....	2,718 75
Tomah	Tomah Elec. Lt. Co.	.....	240 58	.....	2,250 00	2,250 00	240 58
Tomahawk	Tomahawk Elec., Water & Tel. Co.	683 12	3,527 04	.....	.....	.....	3,527 04
Walworth	H. T. Windsor	307 27	2,518 82	.....	.....	.....	2,518 82
Washburn	Washburn Elec. Lt. & P. Co.	.....	1,494 23	.....	.....	.....	1,494 23
Waukesha	Waukesha Gas & Elec. Co.	4,094 50	5,493 04	.....	.....	.....	5,493 04
West Bend	West Bend Heating & Lt'g Co.	.....	956 21	.....	.....	.....	956 21
Westfield	Westfield Milling & Elec. Lt. Co.	180 00	30 28	.....	.....	.....	30 28
Weyauwega	Weyauwega Elec. Lt. Co.	.....	3,177 99	2,000 00	.....	2,000 00	169 80
Whitewater	Whitewater Elec. Lt. Co.	.....	2,685 59	2,689 87	.....	2,689 87	14 28
Total	Total	\$5,317 91	\$32,300 23	\$30,650 80	\$20,644 98	\$41,286 84	\$98,698 09

ELECTRIC UTILITIES, USING

Italic figures denote deficits.

INCOME

Location.	Name of Company.	OPERATING	
		Public service.	Commer- cial serv- ice.
Albany	Albany Elec. Lt. & Milling Co.....	\$546 00	\$1,596 00
Amery	Amery Electric Light Co.....	460 46	2,019 53
Augusta	J. L. Ball Co.....	1,047 00	1,916 45
Bangor	Hussa Bros. Lt. & Power Co.....	984 80	1,639 07
Bayfield	Municipal Water & Light Plant.....	600 00	5,003 71
Benton	Municipal Water & Power Plant.....		1,592 25
Biramwood	Biramwood Elec. Light Co.....	496 92	2,750 00
Boscobel	Municipal Light Plant.....		3,337 91
Boyd	Boyd Elec. Light Co.....	800 00	1,132 45
Brodhead	Brodhead Electric Co.....	1,080 65	4,788 00
Bruce	Municipal Water & Light Plant.....	611 75	475 00
Burlington	Burlington Elec. Lt. & Power Co. ¹	2,271 37	9,582 62
Cadott	Municipal Elec. Light Plant.....	173 75	1,170 25
Campbellsport	Campbellsport Elec. Lt. & Power Co.....	840 00	1,800 00
Cashton	Cashton Lt. & Power Co.....	650 00	750 00
Cazenovia	Cazenovia Elec. Light Co.....	75 00	533 37
Cedarburg	Municipal Light Plant.....		3,140 81
Colby	Municipal Lighting Plant.....	1,140 00	1,500 00
Colfax	Colfax Milling & Power Co. ²	1,200 00	
Cumberland	Municipal Water & Light Plant.....		3,272 90
Darlington	Darlington Elec. Lt. & Water P. Co.....	2,678 85	4,747 74
Delavan	Municipal Light & Power Plant ³	1,717 00	7,584 35
Dodgeville	Dodgeville Elec. Light & Power Co.....	752 00	4,089 81
Elkhart Lake	Milwaukee & Fox River V. Ry. Co.....	1,048 75	2,815 78
Elkhorn	Municipal Water & Light Plant.....	3,053 84	7,012 86
Ellsworth	Ellsworth Heat, Water & Light Co.....	600 00	2,547 33
Elroy	Municipal Water & Light Plant.....	6,000 00	200 00
Fennimore	Municipal Water & Light Plant.....		2,095 00
Fort Atkinson	Municipal Water & Light Plant.....	1,660 00	11,770 37
Fountain City	Fountain City Light & Power Co.....	921 60	3,476 34
Frederick	Frederick Elec. Light Co.....	402 00	1,187 12
Glenwood	Glenwood & Downing Lt. & P. Co.....	704 00	2,382 51
Grantsburg	Municipal Elec. Light Plant.....	780 00	2,913 69
Greenwood	Municipal Elec. Light Plant.....	1,200 00	1,714 84
Hartford	Municipal Elec. Light Plant ⁴		3,794 98
Hayward	Hayward Elec. Light & Power Co.....	1,510 20	6,828 10
Hurley	Twin City Gen. Elec. Co.....	2,144 76	7,954 14
Independence	Municipal Elec. Light Plant ⁵		2,379 37
Iola	Iola Elec. Lt. & P. Co.....	480 00	2,124 80
Iron River	Iron River W., Light & P. Co.....	890 00	6,156 80
Kewaskum	Kewaskum Elec. Light Co.....	661 80	973 25
Ladysmith	Ladysmith Lighting Co.....	2,644 22	5,212 49
La Farge	La Farge Electric Co.....	428 55	1,190 99
Lancaster	Lancaster Elec. Light Co.....	2,700 00	6,935 06
Lodi	Municipal Elec. Light Plant.....	878 00	2,109 69

¹ Eleven months report.² Six and one-half months' report.³ Eight months' report, ending May 15.

CONDENSED REPORT FORM.

ACCOUNT.

REVENUES.				OPERATING EXPENSES.							Net oper- ating revenue or deficit.
Miscel- laneous income.	Deduct refunda- etc.	Total.	Power genera- tion.	Distribu- tion.	General.	Total of forego- ing.	Deprecia- tion.	Taxes.	Total operat- ing ex- penses.		
.....	\$2,142 00	\$830 00	\$115 90	\$173 50	\$1,119 40	.....	\$75 00	\$1,194 40	\$947 60	
.....	\$79 43	2,400 56	1,117 54	157 02	309 00	1,584 16	.....	28 53	1,612 69	787 87
\$325 03	3,288 49	2,250 82	840 90	55 00	3,146 72	.....	210 00	3,356 72	63 23	
243 20	2,847 07	2,015 00	138 35	186 49	2,339 84	.....	166 02	2,555 86	291 21	
9 00	5,612 71	4,499 08	137 75	226 95	4,833 78	.....	.....	4,863 78	748 93	
.....	1,508 25	1,007 00	15 00	414 94	2,036 94	.....	.....	2,036 94	444 69	
.....	3,246 92	3,120 00	45 00	.....	3,165 00	.....	.....	3,165 00	81 92	
2 98	3,340 89	4,260 86	237 04	66 50	4,564 40	.....	.....	4,564 40	1,223 41	
.....	1,932 45	1,490 00	29 50	.....	1,509 50	60 00	37 20	1,606 70	325 75	
674 18	6,542 83	2,947 19	1,276 48	950 00	5,173 67	100 00	112 27	5,385 9	1,156 89	
.....	1,631 81	3,835 46	.....	303 20	4,138 66	.....	.....	4,138 66	2,506 85	
.....	47 98	11,906 01	7,093 81	994 02	300 00	8,389 83	.....	230 31	8,620 14	3,185 87
26 50	1,370 50	1,200 00	160 00	10 50	1,370 50	.....	.....	1,370 50	.....
.....	2,640 00	2,322 00	.....	.....	2,322 00	100 00	24 00	2,446 00	194 00	
100 00	1,500 00	1,445 00	.....	.....	1,445 00	.....	.....	1,445 00	55 00	
.....	609 37	67 78	62 99	10 40	141 17	.....	22 00	163 17	445 20	
.....	3,140 80	5,304 30	136 00	.....	5,440 30	.....	.....	5,440 30	2,299 50	
.....	2,640 00	1,900 00	110 00	.....	2,010 00	.....	.....	2,010 00	630 00	
357 50	1,557 50	1,200 00	.....	140 00	1,340 00	.....	60 00	1,400 00	157 50	
.....	3,272 90	3,750 19	137 11	342 25	4,238 55	.....	.....	4,238 55	965 66	
.....	7,426 54	3,533 64	375 91	504 89	4,414 44	.....	185 06	4,599 50	2,877 04	
.....	80 25	9,221 10	6,206 85	730 62	606 24	7,533 71	.....	159 78	7,693 49	1,527 61
883 00	5,674 84	3,051 73	475 00	810 00	4,336 73	.....	265 00	4,601 73	1,073 11	
27 50	10 00	3,882 03	3,855 19	.....	.....	3,855 19	.....	.....	3,855 19	29 84
67 05	10,133 75	4,669 24	2,476 50	528 36	7,074 10	.....	.....	7,074 10	2,459 65	
.....	3,147 83	568 82	577 11	176 51	1,322 44	.....	243 39	1,565 83	1,581 70	
.....	6,200 00	4,900 00	.....	.....	4,900 00	.....	.....	4,900 00	1,300 00	
.....	2,035 00	3,032 50	.....	40 00	3,073 50	.....	.....	3,073 50	977 00	
.....	13,430 37	8,236 73	747 81	658 32	9,642 35	1,500 00	.....	11,142 36	2,268 01	
.....	4,397 94	2,539 21	638 00	620 00	3,827 21	.....	50 00	3,877 21	520 73	
.....	1,589 12	900 00	155 00	20 00	1,075 00	300 00	63 00	1,433 00	148 12	
1,203 25	4,269 80	3,150 65	55 75	83 15	3,289 55	.....	43 26	3,332 81	956 99	
.....	3,693 09	2,617 44	40 00	103 00	2,763 44	.....	.....	2,763 44	990 25	
194 84	135 16	2,974 52	1,883 63	.....	76 83	1,990 56	.....	.....	1,990 56	1,013 96
.....	3,794 98	4,722 95	71 48	529 64	5,324 07	.....	.....	5,324 07	1,629 09	
200 40	39 70	8,490 00	2,465 33	400 00	665 54	3,530 87	705 17	500 00	4,736 04	3,762 96	
133 60	10,232 50	4,200 00	.....	174 00	4,374 00	.....	408 50	4,782 50	5,450 00	
137 43	2,516 80	2,478 01	3 00	60 00	2,541 01	.....	.....	2,541 01	21 21	
.....	2,604 80	540 00	240 00	.....	780 00	.....	.....	780 00	1,824 80	
.....	7,016 80	7,540 00	185 00	1,040 00	8,765 00	.....	410 00	9,175 00	2,158 20	
.....	1,635 05	1,090 00	210 00	.....	1,270 00	.....	.....	1,270 00	365 05	
.....	7,856 71	3,200 00	1,217 34	1,729 75	6,147 09	.....	150 00	6,297 09	1,569 63	
.....	1,619 54	976 32	144 90	36 22	1,157 58	.....	.....	1,157 58	462 01	
.....	9,635 03	7,501 11	516 21	445 89	8,463 14	.....	176 82	8,639 96	995 10	
.....	2,987 69	1,327 33	54 40	160 00	1,541 73	.....	.....	1,541 73	1,445 96	

⁴ Nine months report.⁵ Includes water dept.—records not separated.

ELECTRIC UTILITIES, USING

Italic figures denote deficits.

INCOME

Location.	Name of Company.	Non-operating revenues.	Gross income or deficit.
Albany	Albany Elec. Lt. & Milling Co.....		\$947 60
Amery	Amery Electric Light Co.....	\$9 15	797 02
Augusta	J. L. Bahl Co.....		68 23
Bangor	Hussa Bros. Lt. & Power Co.....	143 22	434 43
Bayfield	Municipal W. & Light Plant.....		748 98
Benton	Municipal W. & Power Plant.....		444 69
Birnamwood	Birnamwood Elec. Light Co.....		81 92
Boscobel	Municipal Light Plant.....	5,008 82	3,785 81
Boyd	Boyd Elec. Light Co.....		325 75
Brodhead	Brodhead Electric Co.....		1,153 89
Bruce	Municipal Water & Light Plant.....		2,506 85
Burlington	Burlington Elec. Lt. & Power Co...	1,163 23	4,349 10
Cadott	Municipal Elec. Light Plant.....		
Campbellsport	Campbellsport Elec. Lt. & Power Co.		194 00
Cashton	Cashton Lt. & Power Co.....		55 00
Cazenovia	Cazenovia Elec. Light Co.....		445 20
Cedarburg	Municipal Light Plant.....	19 30	2,280 20
Colby	Municipal Lighting Plant.....		630 00
Colfax	Colfax Milling & Power Co.....		157 50
Cumberland	Municipal Water & Light Plant.....		865 65
Darlington	Darlington Elec. Lt. & Water P. Co.	1,301 68	4,128 72
Delavan	Municipal Light & Power Plant.....		1,527 61
Dodgeville	Dodgeville Elec. Light & Power Co...		1,073 11
Elkhart Lake	Milwaukee & Fox River V. Ry. Co...		26 84
Elkhorn	Municipal Water & Light Plant.....	478 96	2,088 61
Ellsworth	Ellsworth Heat, Water & Light Co...	10 60	1,502 10
Elroy	Municipal Water & Light Plant.....		1,300 00
Fennimore	Municipal Water & Light Plant.....		877 50
Fort Atkinson	Municipal Water & Light Plant.....	6,778 96	9,036 97
Fountain City	Fountain City Light & Power Co.....		520 73
Frederick	Frederick Elec. Light Co.....	25 00	171 12
Glenwood	Glenwood & Downing Lt. & P. Co.....		956 99
Grantsburg	Municipal Elec. Light Plant.....	21 10	951 35
Greenwood	Municipal Elec. Light Plant.....		1,013 96
Hartford	Municipal Elec. Light Plant.....	7,520 41	5,591 12
Hayward	Hayward Elec. Light & Power Co.....		3,782 96
Hurley	Twin City Gen. Elec. Co.....		5,450 00
Independence	Municipal Elec. Light Plant.....		24 21
Iola	Iola Elec. Lt. & P. Co.....		1,824 80
Iron River	Iron River W. Light & P. Co.....		2,158 20
Kewaskum	Kewaskum Elec. Light Co.....		365 05
Ladysmith	Ladysmith Lighting Co.....	22 85	1,582 47
La Farge	La Farge Electric Co.....		462 01
Lancaster	Lancaster Elec. Light Co.....		995 10
Lodi	Municipal Elec. Light Plant.....		1,445 96

CONDENSED REPORT FORM.

ACCOUNT—Continued.

DEDUCTIONS FROM GROSS INCOME.			Net income or deficit.	DISPOSITION OF NET INCOME.			Surplus or deficit.
Interest.	Other deductions.	Total.		Dividends.	Other payments.	Total.	
			\$947 60				\$947 60
\$310 50		\$310 50	486 58	\$230 00	\$26 04	\$256 04	230 48
			68 23				68 23
146 59		146 59	287 84	287 84		287 84	
			748 93				748 93
			444 69				444 69
			81 92				81 92
620 50		620 50	3,164 81				3,164 81
			325 75				325 75
390 00		390 00	766 89	166 89	600 00	763 89	
			2,506 85				2,506 85
			4,349 10				4,349 10
66 00		66 00	66 00				66 00
			194 00				194 00
			55 00				55 00
			445 20				445 20
1,600 00		1,600 00	3,880 20				3,880 20
			680 00				680 00
100 00		100 00	57 60				57 60
			965 65				965 65
			4,128 72				4,128 72
1,662 00		1,662 00	134 39				134 39
			1,073 11		1,073 11	1,073 11	
			26 84				26 84
			2,938 61		1,084 04	1,684 04	1,253 97
918 87	\$73 00	990 87	601 23				601 23
500 00		500 00	800 00				800 00
			977 50				977 50
621 00	800 00	1,421 00	7,645 97				7,645 97
			520 73	350 00		350 00	170 73
			171 12				171 12
			956 99				956 99
400 00		400 00	551 35		551 35	551 35	
490 00		490 00	523 93		460 00	460 00	63 93
127 50		127 50	5,863 82				5,863 82
			3,762 96				3,762 96
1,404 00		1,404 00	4,046 00				4,046 00
			24 21				24 21
			1,824 80				1,824 80
500 00		500 00	2,658 20				2,658 20
			365 05		365 05	365 05	
			1,582 47				1,582 47
			462 01	222 72	39 98	262 58	199 43
650 00		650 00	345 10				345 10
400 00		400 00	1,045 96		1,045 96	1,045 96	

ELECTRIC UTILITIES USING

Italic figures denote deficits.

INCOME

Location.	Name of Company.	OPERATING		
		Public service.	Commercial service.	Miscellaneous income.
Mauston	Mauston Elec. Service Co. ¹	\$730 50	\$1,818 68	.....
Mayville	N. W. Water, Lt. & Power Co. ²	1,061 23	7,575 13	.....
Mazomanie	Mun. Light & Water Plant.....	680 00	1,602 15	\$1 50
Menasha	Mun. Light Plant.....	.....	3,200 00	.....
Merrillan	Mun. Light Plant.....	.....	1,683 21	.....
Milwaukee	Ry. Exchange Bldg. Co.....	3,953 16	.....	.....
Monroe	Monroe Elec. Light & P. Co.....	4,797 69	11,054 92	1,045 76
Monticello	Mun. Elec. Light Plant.....	.....	1,681 75	.....
Neillsville	Neillsville Elec. Lt. & Power Co.....	1,725 00	2,944 76	3 00
New Glarus	Mun. Electric Plant.....	500 00	2,571 33	.....
Oconto Falls	Mun. Elec. Light Plant.....	1,346 00	1,964 97	521 67
Osceola	Osceola Elec. Lt. Co.....	790 70	1,333 13	.....
Owen	Owen Lumber Co.....	675 00	3,404 23	105 75
Peshtigo	Peshtigo Lumber Co.....	799 50	5,052 41	1,908 02
Pewaukee	Pewaukee Electric Co.....	1,530 00	504 00	.....
Plainfield	Starks & Skeel.....	1,068 00	1,400 00	.....
Prairie du Chien.....	Prairie City Elec. Co.....	2,304 47	7,288 11	.....
Prairie du Sac	Prairie du Sac Milling & Lt. Co.....	1,000 00	980 00	.....
Randolph	Mun. Light Plant.....	1,200 00	2,283 67	.....
Reedsburg	Mun. Water & Light Plant.....	.....	6,433 19	.....
Richland Center	Mun. Elec. Light Plant.....	.....	6,951 07	173 90
Rio	Rio Elec. Light Co.....	1,044 00	2,232 17	.....
Sauk City	Mun. Elec. Light Plant.....	.....	1,803 12	602 00
Seymour	Seymour Elec. Light Co.....	852 50	2,849 29	.....
Shell Lake	Mun. Water & Light Plant.....	.....	1,606 00	.....
Soldiers Grove	Soldiers Grove Electric Co.....	600 00	1,359 82	.....
Spooner	Mun. Water & Light Plant.....	.....	3,620 28	.....
Spring Green	Mun. Elec. Light Plant.....	900 00	2,375 56	.....
Spring Valley	Spring Valley Light & P. Co.....	1,141 23	3,183 63	183 30
Stanley	Northwestern Lumber Co.....	2,062 67	5,387 75	.....
Sun Prairie	Sun Prairie Elec. Light & Ldy. Co.....	1,144 50	2,765 39	.....
Two Rivers	Mun. Water & Light Plant.....	2,092 41	5,904 11	.....
Waterford	Waterford Elec. Light Co.....	730 00	1,500 00	.....
Waterloo	Mun. Elec. Light Plant.....	991 75	2,635 45	.....
Waupun	Mun. Light Plant.....	1,380 00	7,251 68	.....
Westby	Mun. Lighting Plant.....	604 20	2,224 52	7 50
West Salem	Neshonoc Lt. & Power Co.....	3,693 00	.....	.....
Wittenberg	Wittenberg Electric Co.....	943 19	3,651 26	.....
Total		\$89,713 93	\$270,313 46	\$9,680 96

¹ Six months report.

CONDENSED REPORT FORM.

ACCOUNT—Continued.

REVENUES.		OPERATING EXPENSES.							Net operating revenue or deficit.
Deduct re-funds etc.	Total.	Power generation.	Distribution.	General.	Total of foregoing.	Depreciation.	Taxes.	Total operating expenses.	
.....	\$2,549 18	\$527 84	\$111 04	\$1,936 02	\$2,574 90	.....	\$431 87	\$3,003 77	\$457 59
.....	8,636 35	4,617 43	761 03	810 14	6,188 60	.....	.....	6,188 60	2,447 76
.....	2,263 65	1,792 37	192 00	289 56	2,273 93	.....	.....	2,273 93	10 18
.....	3,200 00	1,635 00	467 00	.....	2,102 00	.....	.....	2,102 00	1,098 00
.....	1,693 21	1,585 33	185 00	.....	1,720 33	.....	.....	1,720 33	27 12
.....	3,953 16	4,810 39	.....	640 00	5,450 39	.....	50 00	5,500 39	1,547 23
.....	16,968 37	6,153 45	1,984 00	2,298 00	10,435 45	\$2,000 00	333 60	12,739 05	4,069 32
.....	1,661 75	947 18	747 95	163 35	1,858 48	.....	.....	1,858 48	176 73
.....	4,672 76	4,097 88	903 02	221 80	4,525 70	.....	177 86	4,703 56	10 10
.....	3,071 33	2,455 80	60 00	35 00	2,550 80	100 00	.....	2,650 80	420 53
.....	3,832 64	5,278 05	.....	40 07	5,318 12	.....	.....	5,318 12	1,485 18
\$197 66	1,923 19	2,400 00	275 07	182 06	2,877 10	.....	.....	2,877 10	90 91
45 88	4,139 10	1,235 28	956 85	641 00	2,833 13	1,000 00	75 00	3,908 13	230 91
19 36	7,738 57	3,163 81	815 73	1,474 25	5,453 79	.....	483 30	5,937 09	1,801 48
36 00	2,028 00	697 00	294 50	36 00	1,027 50	.....	85 00	1,112 50	915 10
.....	2,488 00	2,405 00	175 00	325 00	2,905 00	.....	100 00	3,005 00	517 00
.....	9,592 62	4,880 81	102 59	595 83	5,584 23	.....	189 14	5,773 37	3,819 25
.....	1,980 00	1,775 00	.....	.....	1,775 00	.....	.....	1,775 00	205 00
.....	3,483 67	2,317 51	.....	75 00	2,392 51	.....	.....	2,392 51	1,021 16
.....	6,453 19	5,347 43	413 40	13 87	5,777 70	.....	.....	5,777 70	675 49
.....	7,124 97	6,837 96	1,923 97	140 66	8,932 59	.....	.....	8,932 59	1,807 62
.....	3,276 17	1,764 32	.....	90 00	1,854 32	.....	56 70	1,911 02	1,305 10
.....	2,404 12	1,998 84	8 50	.....	2,007 34	.....	.....	2,007 34	396 78
.....	3,701 79	660 00	383 40	767 19	1,810 59	.....	72 66	1,883 25	1,818 54
.....	1,606 00	660 00	7 00	.....	637 00	.....	.....	667 00	939 00
.....	1,959 82	1,295 40	.....	130 00	1,425 40	.....	80 50	1,505 90	453 12
.....	3,620 28	697 50	.....	336 85	1,034 35	128 32	.....	1,162 67	2,457 61
.....	3,275 58	3,137 91	245 65	75 00	3,458 56	100 00	.....	3,558 56	283 00
.....	4,508 16	3,930 12	.....	300 84	4,236 96	.....	163 72	4,400 68	107 48
63 25	7,387 17	2,530 56	987 76	89 00	3,604 32	.....	.....	3,604 32	3,782 85
.....	8,909 79	2,043 33	144 00	575 00	2,762 33	.....	36 82	2,799 15	1,110 64
.....	8,596 52	4,340 76	.....	873 27	5,214 03	.....	.....	5,214 03	9,382 49
.....	2,220 00	835 00	182 50	44 00	1,011 50	20 00	45 00	1,076 50	1,143 50
17 64	3,639 56	3,175 98	518 73	253 40	3,946 13	.....	.....	3,946 13	306 57
.....	8,631 08	7,320 06	.....	.....	7,320 06	.....	.....	7,320 03	1,311 63
.....	2,836 22	1,988 00	240 55	157 75	2,336 30	414 33	.....	2,750 63	85 62
121 00	3,572 00	730 00	293 50	147 00	1,170 50	200 00	300 00	1,670 50	1,901 50
.....	4,594 45	870 81	1,521 49	58 55	2,450 85	.....	110 00	2,530 85	2,038 60
\$306 31	\$368,815 08	\$240,323 29	\$38,048 96	\$26,376 13	\$291,748 88	\$3,777 79	\$3,446 31	\$307,972 98	\$60,842 05

* Nine months report—ending March 31.

ELECTRIC UTILITIES USING

Italic figures denote deficits.

INCOME

Location.	Name of Company.	Non-oper- ating revenues.	Gross income or deficit.
Mauston	Mauston Elec. Service Co.....	\$350 00	\$107 59
Mayville	N. W. Water, Lt. & Power Co.....		2,447 76
Mazomanie	Mun. Light & Water Plant.....	368 20	357 92
Menasha	Mun. Light Plant.....		1,098 00
Merrillan	Mun. Light Plant.....		27 12
Milwaukee	Ry. Exch. Bldg. Co.....		1,517 23
Monroe	Monroe Elec. Light & P. Co.....		4,099 32
Monticello	Mun. Elec. Lt. Plant.....		176 73
Neillsville	Neillsville Elec. Lt. & Power Co.....		30 80
New Glarus	Mun. Electric Plant.....		420 53
Oconto Falls	Mun. Elec. Light Plant.....		1,485 40
Osceola	Osceola Elec. Lt. Co.....		930 91
Owen	Owen Lumber Co.....	167 11	398 08
Peshigo	Peshigo Lumber Co.....	64 88	1,896 36
Pewaukee	Pewaukee Electric Co.....		915 50
Plainfield	Starks & Skeel.....		577 00
Prairie du Chien....	Prairie City Elec. Co.....		3,819 25
Prairie du Sac.....	Prairie du Sac Milling & Lt. Co....		205 00
Randolph	Mun. Light Plant.....	47 30	1,138 46
Reedsburg	Mun. Water & Light Plant.....		675 49
Richland Center	Mun. Elec. Light Plant.....	1,832 02	475 60
Rio	Rio Elec. Light Co.....	18 10	1,383 25
Sauk City	Mun. Elec. Light Plant.....		396 78
Seymour	Seymour Elec. Light Co.....	49 57	1,838 11
Shell Lake	Mun. Water & Light Plant.....		939 00
Soldiers Grove	Soldiers Grove Electric Co.....		453 92
Spooner	Mun. Water & Light Plant.....		2,457 61
Spring Green	Mun. Elec. Light Plant.....	375 00	99 00
Spring Valley	Spring Valley Light & P. Co.....		107 48
Stanley	Northwestern Lumber Co.....	59 44	3,822 29
Sun Prairie	Sun Prairie Elec. Light & Ldy. Co...		1,110 64
Two Rivers	Mun. Water & Light Plant.....	681 87	4,064 31
Waterford	Waterford Elec. Light Co.....		1,143 50
Waterloo	Mun. Elec. Light Plant.....	298 58	12 99
Waupun	Mun. Light Plant.....		1,311 62
Westby	Mun. Lighting Plant.....		85 62
West Salem	Neshonoc Lt. & Power Co.....		1,901 50
Wittenberg	Wittenberg Electric Co.....	238 17	2,271 77
Total		\$26,528 52	\$87 370 57

CONDENSED REPORT FORM.

ACCOUNT—Concluded.

DEDUCTIONS FROM GROSS INCOME.			Net income or deficit.	DISPOSITION OF NET INCOME.			Surplus or deficit.
Interest.	Other deductions.	Total.		Dividends.	Other payments.	Total.	
\$289 44		\$289 44	\$397 03				\$397 03
			2,447 76				2,447 76
25 00		25 00	332 92		\$100 00	\$100 00	232 92
500 00		500 00	598 00		598 00	598 00	
100 00		100 00	127 12				127 12
			1,547 23				1,547 23
			4,099 32	\$3,000 00		2,000 00	2,099 32
400 00		400 00	576 73				576 73
57 00		57 00	87 80				87 80
5 05		5 05	415 48				415 48
			1,485 48				1,485 48
			930 91				930 91
			398 08				398 08
1,764 78		1,764 78	101 58				101 58
			915 50				915 50
			577 00				577 00
306 48		306 48	3,452 77	1,013 25		1,013 25	2,439 52
			205 00				205 00
407 50		407 50	730 96				730 96
			675 49				675 49
			475 60				475 60
240 00		240 00	1,143 25				1,143 25
320 00		320 00	76 78				76 78
61 84	\$1,000 00	1,061 84	806 27				806 27
			939 00				939 00
			453 92	228 00		228 00	225 92
			2,457 61				2,457 61
300 00		300 00	208 00				208 00
			107 48				107 48
			3,822 29				3,822 29
69 00		69 00	1,041 64				1,041 64
619 30		619 30	3,445 06				3,445 06
400 00		400 00	743 50				743 50
500 00		500 00	572 99				572 99
			1,311 62				1,311 62
60 00		60 00	25 62				25 62
			1,901 50				1,901 50
18 78		18 78	2,252 99				2,252 99
\$17,411 13	\$1,872 00	\$19,283 13	\$68,097 44	\$4,498 70	\$3,544 01	\$11,012 71	\$57,044 73

ELECTRIC

DETAILED OPERATING

Location.	Name of Company.	Commercial lighting earnings.
Appleton	Wis. Tr., Lt. H. & P. Co.....	\$50,963 28
Ashland	Ashland L. P. & St. R. R. Co.....	27,444 25
Beloit	Beloit W., G. & Elec. Co.....	35,596 85
Chippewa Falls	Chippewa Falls W. W. & Lt. Co.....	19,117 20
Eau Claire	Chippewa Valley Ry., Lt. & P. Co.....	30,802 82
Fond du Lac.....	Eastern Wis. Ry. & Lt. Co.....	52,580 42
Green Bay	Green Bay Gas & Elec Co.....	37,660 21
Green Bay	Minahan Bldg. Co.	2,992 77
Janesville	Janesville Elec. Co.....	28,188 47
Kenosha	Kenosha Gas & Elec. Co.....	28,389 66
La Crosse	La Crosse Gas & Elec Co.....	94,820 52
Madison	Madison Gas & Elec. Co.....	145,650 59
Manitowoc	Manitowoc Elec. Lt. Co.....	27,483 70
Marinette	Menominee & Marinette Lt. & Tr. Co.....	26,275 08
Milwaukee	Commonwealth Power Co. ¹	10,400 44
Milwaukee	Milwaukee Lt., H. & Tr. Co. ²	87,922 96
Milwaukee	Plankinton Elec. Lt. & P. Co.....	61,573 98
Milwaukee	The Milwaukee Elec. Ry. & Lt. Co.....	377,752 84
Milwaukee	Wells Power Co.....	60,035 99
Oshkosh	Oshkosh Gas Lt. Co.....	52,789 46
St. Croix Falls.....	Minn. Impr. Co.	4,387 06
Sheboygan	Sheboygan Lt., P. & Ry. Co.....	50,419 94
Superior	Northern Power Co.....	.....
Superior	Superior W., Lt. & P. Co.....	74,832 67
Watertown	Watertown Gas & Elec. Co.....	24,188 49
Wausau	Wausau St. R. R. Co.....	42,146 60
	Total.....	\$1,464,336 20

¹ Report for six months—Jan. 1, to June 30, 1909.

UTILITIES, CLASS A.

REVENUES.

Municipal contract lighting earnings.	Commercial power earnings.	Municipal power earnings.	Sales of elec- tric c. & r. to other public utilities.	Miscellaneous earnings from operation.	Total operating revenues.
\$17,838 84	\$16,849 36				\$85,551 48
2,837 73	1,074 82				31,356 80
7,881 51	10,328 10			\$1,015 39	54,821 85
5,740 00	3,135 11		\$1,000 00	385 50	29,327 81
7,980 36		\$19,077 19	4,747 91		62,588 28
12,319 47	10,208 96	1,022 34			76,126 19
11,986 01	4,884 14				54,560 36
	58 41				3,051 18
13,769 43	14,941 46		4,667 23		71,556 59
12,137 59	7,893 07			7,219 22	55,632 54
17,447 88	42,580 18			33,757 72	188,612 30
15,395 21	21,449 08		17,397 98		192,892 96
6,479 17	618 79			2,272 13	36,853 79
5,969 80	4,093 25			1,110 82	37,448 90
	15,256 14				25,656 58
31,766 37	11,509 48				131,196 81
	2,863 26				64,437 24
135,949 34	213,209 21		2,769 33		729,770 72
	9,455 53			48,570 37	118,081 89
18,639 20	31,560 92			787 15	103,776 73
1,374 05	243 04		150,114 07		156,118 22
14,041 13	13,025 81			946 15	77,733 03
	16,508 17		45,715 81		62,223 98
16,632 60	16,601 14			22 60	108,109 01
6,051 21					30,192 70
2,543 59	6,093 99	549 35		16 00	51,349 53
\$364,763 59	\$474,525 42	\$20,648 88	\$226,412 33	\$65,353 05	\$2,646,039 47

* Includes Racine plant.

ELECTRIC UTILITIES, CLASS B.
DETAILED OPERATING REVENUES.

Location.	Name of Company.	Commer- cial lighting earnings.	Municipal contract lighting earnings.	Com- mer- cial power earnings.	Municipal power earnings.	Sales of electric cur- rent to other public utilities.	Miscel- laneous earnings from operation.	Total operating revenues.
Alma	Alma Electric Light Co.	\$2,209 32	\$720 00	.....	.....	.....	.....	\$2,929 32
Antigo	Antigo Electric Light Co.	26,815 77	4,390 00	.....	.....	.....	.....	33,195 77
Arcadia	Municipal Electric Plant.....	2,540 11	708 20	.....	.....	.....	.....	3,238 31
Athens	Athens Elec. Lt. & P. Co.	3,289 41	548 85	.....	.....	.....	.....	3,835 76
Baraboo	Baraboo Lighting Co.	8,970 23	3,330 00	.....	.....	.....	.....	12,300 23
Beaver Dam	Beaver Dam Lt. & P. Co. ¹ ..	5,719 33	2,759 50	\$289 04	\$119 90	.....	.....	8,927 66
Belleville	Belleville Mills & Elec. Lt. Plant ..	513 31	399 80	.....	.....	.....	.....	913 11
Berlin	Berlin Ldg. Htg. & P. Co.	10,167 58	1,393 72	12,164 85	.....	\$9,992 56	.....	34,237 73
Bk. River Falls	Municipal Electric Plant.....	4,305 47	1,500 00	.....	420 00	.....	.....	6,225 47
Bloomer	Bloomer Electric Light Plant.....	1,865 67	485 00	.....	.....	.....	.....	2,350 67
Chetek	Chetek Lt. & P. Co.	2,400 48	600 00	.....	.....	.....	.....	3,000 48
Clintonville	Municipal Electric Plant.....	5,735 55	1,585 00	48 60	.....	.....	.....	7,368 50
De Pere	De Pere Light & Power Co.	9,810 48	2,925 40	2,406 80	1,371 49	.....	.....	15,513 85
Durand	Durand Light & Power Co.	5,896 23	531 50	1,012 88	.....	.....	.....	7,372 11
Edgerton	Edgerton Electric Light Co.	8,435 98	1,680 00	477 05	.....	.....	.....	10,592 98
Evansville	Municipal Electric Plant.....	4,851 86	2,500 00	.....	.....	.....	.....	7,351 86
Gays Mills	Gays Mills Electric Co.	1,069 26	349 00	.....	.....	.....	.....	1,448 26
Grand Rapids	Grand Rapids Electric & Water Co.	17,067 55	3,641 64	1,033 05	2,837 75	171 19	.....	24,751 18
Hudson	Burkhardt Milling & Elec. P. Co.	9,292 15	2,731 80	349 43	2,677 84	.....	.....	15,917 29
Kaukauna	Kaukauna Gas, Elec. Lt. & P. Co.	10,495 56	3,467 77	2,381 80	.....	.....	.....	16,345 98
Kewaunee	Municipal Electric Plant.....	719 05	1,032 45	.....	.....	.....	.....	1,751 53
Lake Geneva	Equitable Electric Light Co.	17,517 73	2,344 20	2,962 74	.....	.....	.....	22,824 67
Lake Mills	Cremery Package Mfg. Co.	5,445 70	990 00	395 00	146 00	.....	.....	6,858 70
Medford	Medford Light & Heating Co.	5,556 12	2,451 00	.....	.....	12 00	.....	8,007 12
Mellen	Mellen Light & Water Co.	5,084 10	815 49	.....	.....	.....	.....	5,849 59
Menomonie	Menomonie Elec. Lt. & P. Co.	8,241 86	3,975 00	1,373 40	.....	.....	1,294 28	14,984 54
Merrill	Merrill Railway & Lighting Co.	15,498 45	4,981 91	4,167 63	.....	.....	.....	24,567 99
Mineral Point	Mineral Point Electric Light Co. ² ..	7,299 11	1,241 66	1,094 90	600 00	\$4,011 60	2,678 56	17,455 81
Mondovi	Mondovi Electric Light & P. Co. ⁴ ..	2,122 03	.....	.....	.....	.....	.....	2,737 05
Montello	Montello Granite Co.	2,740 38	1,223 20	.....	.....	.....	.....	3,963 58

	Muscodæ Electric Light & Power Co.	1,989 '98	618 00	105	7,725 00	28 00	2,487 '98
Needah	Needah Milling & Electric Co.	2,783 '93	686 00				3,419 '93
New London	Municipal Electric Plant	7,930 '17	3,960 00				11,930 '17
New Richmond	Municipal Electric Plant	7,223 '93	824 00				8,043 '93
New Richmond	New Richmond Power Co.			1,940 44			9,699 '44
No. Milwaukee	North Milwaukee Light & Power Co.	3,810 '54	2,489 83	1,181 11	102 44	478 15	8,068 '07
Oconomowoc	Municipal Electric Plant	13,968 '37	4,848 00				18,216 '37
Oconto	Oconto Electric Co.	3,911 '89	3,864 16	1,160 70		45 95	8,982 '70
Oconto	People's Land & Manufacturing Co.	6,928 '79		721 12			7,649 '91
Omro	Omro Electric Light Co.	2,404 '25	1,323 90				3,633 '05
Pardeeville	Pardeeville Electric Light Plant	1,339 '75	580 54				1,860 '29
Park Falls	Park Falls Water, Lg. & P. Co.	7,879 '90	1,995 78				9,875 '08
Platteville	Platteville Electric Light & P. Co.	10,234 '97	8,330 60				16,684 '05
Portage	Portage Electric Light Co.	9,635 '77	5,211 15	1,401 72		3,009 08	16,683 '64
Port Washington	Municipal Electric Plant	8,723 '60	2,965 00	750 00	1,586 51		14,045 '11
Princeton	Municipal Electric Plant	2,855 '93	1,000 00	3 00		12 00	3,870 '96
Rhineland	Rhineland Lighting Co.	7,170 '34	3,281 63	327 99			9,902 '38
Rice Lake	Red Cedar Valley Electric Co.	1,121 '57	261 64	253 54			1,686 '75
Ripon	Ripon Light & Water Co.	5,979 '57	4,299 81	50 18		85 00	10,364 '56
River Falls	Municipal Electric Plant	6,742 '83	2,020 00	1,213 03	100 00		10,074 '86
Shawano	Municipal Electric Plant	6,990 '42	1,900 00				8,890 '42
Sheboygan Falls	Falls Light & Water Co.	3,672 '62	1,116 25				4,788 '67
Sparta	O. I. Newton's Sons Co.	11,763 '63	3,550 40	2,086 35		2,089 60	19,460 '01
Stevens Point	Stevens Point Lighting Co.	11,255 '13	4,335 25				15,560 '37
Sturgeon Bay	Municipal Electric Plant	11,703 '70	4,415 81			254 20	16,978 '71
Stoughton	Municipal Electric Plant	9,759 '56	4,092 00	195 21		5 20	14,044 '97
Tomah	Tomah Electric Light Co.	5,151 '47	1,645 00	16 05			6,812 '50
Tomahawk	Tomahawk Electric, Water & Tel. Co.	9,127 '54	1,069 89				10,186 '83
Walworth	H. T. Windsor	2,374 '78	1,537 50	2,869 46			6,811 '74
Washburn	Washburn Electric Light & P. Co.	6,915 '90	372 17	10 00			7,298 '07
Waukesha	Waukesha Gas & Electric Co.	8,269 '00	8,028 57	1,871 98			18,169 '55
West Bend	West Bend Heating & Lighting Co.	10,254 '88	2,833 09	280 36		8 50	13,386 '88
Westfield	Westfield Milling & Electric Light Co.	1,377 '03	1,688 25				3,065 '28
Weyauwega	Weyauwega Electric Light Co.	2,727 '58	956 20				3,683 '78
Whitewater	Whitewater Electric Light Co.	10,280 '78	3,621 26				13,903 '04
Total		\$497,541 '72	\$139,827 '78	\$46,553 '59	\$10,063 '70	\$20,931 '79	\$956,755 '18

¹ Six months' period.

² Year ending March 1, 1906.

³ Includes heating utility and ice manufacturing.

⁴ Nine months' report.

⁵ Seven months' report.

⁶ Eighteen months' report.

**ELECTRIC
DETAILED OPERA
Steam Power**

Italic figures denote credits

Location.	Name of Company.	OPERA				
		Super- inten- dence.	Engine labor.	Elec- trical labor.	Miscel- laneous labor.	Steam gen- erated.
Appleton	W. T., L., H. & P. Co.	\$372 00	\$21 98	\$58 56		\$6,170 14
Ashland	A. L., P. & St. Ry. Co.	750 00		208 38	\$468 30	
Beloit	B. W., Gas & Elec. Co.	435 00	2,133 13		1,698 90	9,593 43
Fond du Lac....	E. Wis. Ry. & P. Co.	1,200 00	2,220 88	513 42		31,689 23
Green Bay	G. B. Gas & Elec. Co.					
Green Bay	Minahan Building Co.		2,365 76	610 14		4,565 55
Janesville	J. Elec. Co.	750 00	350 00	350 00	350 00	4,799 23
Kenosha	K. Gas & Elec. Co.	487 50	820 00	820 00	40 00	11,537 96
La Crosse	L. C. Gas & Elec. Co.	1,425 00	3,709 97	1,765 75	110 61	79,143 79
Madison	M. Gas & Elec. Co.	1,227 96	3,862 60		1,931 04	45,311 62
Manitowoc	M. Elec. Lt. Co.	1,375 00	1,810 00	300 38	37 75	9,544 29
Marinette	M.-M. Lt. & Tr. Co.	291 11	657 07	370 53	406 45	12,852 93
Milwaukee	Commonwealth P. Co.	1,769 50	2,587 10		8 25	10,373 52
Milwaukee	M. L., Ht. & Tr. Co. ⁴					
Milwaukee	Plank. El. L. & P. Co.	268 06	4,233 65			20,408 90
Milwaukee	T. M. E. R. & L. Co.	11,104 80	7,005 14	24,018 58	3,720 00	438,853 26
Milwaukee	Wells Power Co.	785 58	4,746 01			47,550 58
Oshkosh	O. Gas Lt. Co.	1,500 00	1,400 00	340 00	435 15	35,673 50
Sheboygan	S. Lt., P. & Ry. Co.	376 06			3,817 27	9,506 94
Watertown	W. Gas & Elec. Co.	150 00	1,557 60			5,065 10
Wausau	W. St. Ry. Co.		1 00			683 77
	Total	\$24,259 17	\$39,482 87	\$29,915 60	\$13,107 81	9903,016 75

¹ Reserve charge.

² \$3,065.98, Cr., current used by company, and \$1,022.45, Dr., miscel.

³ Includes maintenance of condensers.

⁴ Included in report of T. M. E. R. & L. Co., \$25,816.65 of total, as per note (3) supra.

UTILITIES, CLASS A.

TING EXPENSES.

Generation.

TION.			MAINTENANCE.						Total steam power generation.
Lubricants.	Miscellaneous power plant supplies and expenses.	Total operation.	Maintenance steam engines and turbines.	Maintenance auxiliary power plant equipment.	Maintenance of generators.	Maintenance aux. power plant elec. equip.	Main. power plant, bldgs., fixtures and grounds	Total maintenance.	
\$29 81	\$484 81	\$6,167 68	\$189 19	\$61 01	\$14 31		\$251 73	\$516 24	\$6,683 92
30 45	30 45	1,451 22		43 64		\$16 06	114 12	178 84	1,625 06
328 43	4,237 94	9,939 94	532 79			232 03	249 30	1,014 15	10,954 09
798 45	336 45	36,753 37	274 34	435 53		624 88	244 23	1,578 98	38,332 35
	56 95	56 95	6 98		4 13	3 34		14 40	71 35
174 96	333 62	8,071 00		27 69				27 69	8,098 69
88 35	525 00	7,162 55	280 00	280 00	420 00	420 00	210 00	1,610 00	8,772 55
196 49	316 56	14,238 51					1,953 95	1,953 95	16,192 46
1,144 75	3,576 35	90,875 22	1,396 38	821 12	262 92		62 06	2,512 48	93,387 70
759 07	2,063 53	51,028 76	\$891 48	78 04		1,537 74	1,212 98	3,720 19	54,748 95
302 77	315 35	13,745 51	328 67	18 74	22 29	192 24	28 22	590 16	14,335 70
299 04	271 62	15,238 75	32 50	20 17	219 85	28 84	28 00	329 36	15,568 11
285 84	339 12	15,253 33	4 97	10 80		2 20		17 97	15,274 30
791 84		24,791 14	1,692 45					1,892 45	36,488 59
6,356 2	4,898 94	515,951 98	6,364 79	5,093 18	3,330 78	6,301 18	2,416 18	23,490 11	539,451 04
1,096 52	713 26	54,898 90	260 06	348 82			591 30	1,300 18	53,024 08
259 60	575 86	30,684 11	1,368 14				99 11	1,467 25	32,151 36
537 36		14,299 63	\$1,723 29					1,736 29	16,035 92
	245 45	7,648 15					723 28	723 28	8,371 43
20 75	1 65	710 20	29 75	2 00			3 83	35 58	745 78
\$13,417 24	\$5,765 35	\$928,964 88	\$15,348 73	\$7,233 74	\$4,274 28	\$9,358 50	\$8,189 24	\$44,403 55	\$973,368 43

⁵ Added to total costs of Transmission and Transformation and Storage, giving \$500,375.03; and \$165,428.58 of this total apportioned to Electric utility; \$233,655.14 to Railway utility, and \$11,291.39 to other utilities.

* Includes maintenance of all equipment, buildings, fixtures and grounds.

ELECTRIC

DETAILED OPERATING

Gas Power

Italic figures denote credits.

Location.	Name of Company.	OPERA				
		Super-intendence.	Engine labor.	Electrical labor.	Miscellaneous labor.	Power gas produced.
La Crosse	L. C. Gas & Elec. Co.....	.....	.....	.....	.....	.....
Madison	M. Gas & Elec. Co.....	\$86 80	\$472 87	.....	\$8 84	.....
Manitowoc	M. Elec. Lt. Co.....	.....	.....	.....	.....	.....
Superior	S. W., Lt. & P. Co. ¹	800 04	47 05	\$1,506 83	221 26	.....
	Total	\$866 98	\$519 92	\$1,506 83	\$230 10	.....

Hydraulic Power

Location.	Name of Company.	OPERA				
		Super-intendence.	Hydraulic labor.	Electrical labor.	Miscellaneous labor.	Hydraulic power purchased.
Appleton	W. T., L., H. & P. Co.	\$1,488 00	\$97 92	\$234 29	.....	\$15,274 46
Beloit	B. W., Gas & Elec. Co.	.....	.....	.....	.....	.....
Chippewa Falls..	C. F. W. W. & Lt'g Co.	486 00	.....	2,764 44	.....	4,000 00
Eau Claire.....	C. V. Ry., L. & P. Co.	1,713 73	600 20	1,038 00	.....	.....
Janesville	J. Elec. Co.....	2,250 00	630 00	630 00	\$420 00	.....
St. Croix Falls..	Minn. Imp't Co.....	46,313 45	.....	.....	.....	.....
Watertown	W. Gas & Elec. Co.....	50 00	803 80	.....	.....	.....
Wausau	W. St. Ry. Co.....	1,425 95	346 85	2,733 30	221 77	.....
	Total	\$13,727 13	\$2,468 77	\$7,392 93	\$341 77	\$19,274 46

¹ Includes dynamo labor.² Transferred.

UTILITIES, CLASS A.

EXPENSES—Continued.

Generation.

OPERATION.				MAINTENANCE.					Total gas power generation.
Power gas purchased.	Lubricants.	Miscellaneous power plant supplies and expenses.	Total operation.	Main. gas engine and turbines.	Main. power plant aux. equipment.	Maintenance of generators.	Main. aux. power plant, elec. equip., bldgs., fix. and grounds.	Total maintenance.	
\$468 84			\$468 84						\$468 84
21,619 06	\$168 87	\$196 83	2,581 05	\$565 41	\$2 24		\$129 60	\$797 25	3,368 31
744 48		156 06	900 54	111 01				111 01	1,011 55
23,436 87	12 66	2,384 47	28,409 18	320 00	80 00	\$507 07	466 80	1,373 57	29,782 75
\$26,269 85	\$181 53	\$2,734 46	\$32,309 62	\$1,026 42	\$82 24	\$507 07	\$596 10	\$2,211 83	\$34,521 45

Generation.

OPERATION.			MAINTENANCE.						Total hydraulic power generation.
Lubricants.	Miscellaneous power plant supplies and expenses.	Total operation.	Main. of dams, canals and flumes.	Main. of turbines and water wheels.	Main. of power plant aux. equipment.	Maintenance of generators.	Main. aux. power plant, elec. equip., bldgs., fix. and grounds.	Total maintenance.	
\$119 24	\$1,039 24	\$15,264 60				\$57 21	\$1,006 93	\$1,064 14	\$16,328 74
	370 00	370 00		\$299 19				299 19	659 19
77 23	92 14	7,419 81		138 27	\$246 97		33 53	418 80	7,838 61
132 94	410 50	3,895 37	\$929 08	70 01	70 20	109 93	105 38	1,283 60	5,178 97
115 01	186 42	4,231 43	194 25	560 00	1,030 00	755 00	895 00	3,434 25	7,665 68
393 36	715 79	7,425 60	1,848 44	1,647 31	129 84	112 47	387 77	4,075 88	11,501 43
		853 80					361 63	361 63	1,215 43
176 73	215 91	5,113 57	317 57		46 91	39 41	184 95	598 84	5,702 41
\$1,017 57	\$51 52	\$44,574 18	\$3,289 34	\$2,704 78	\$1,523 92	\$1,073 02	\$2,925 22	\$11,516 28	\$56,090 46

² Electric power generation current purchased and run through motor-generator sets.⁴ Includes hydraulic, electrical and miscellaneous labor.

ELECTRIC
DETAILED OPERATING

Location.	Name of Company.	Electric current purchased.	Total cost of power.	APPORTIONMENT OF TOTAL COST OF POWER.	
				Amount charged to electric department.	Amount charged to other departments.
Appleton	Wis. Tr., Lt., H. & P. Co.....		\$23,012 66	\$14,223 55	\$8,788 73
Ashland	A. Lt., P. & St. Ry. Co.....	\$7,096 96	8,722 02	8,722 02	
Beloit	B. W. Gas & Elec. Co.....	136 15	11,749 43	11,749 43	
Chippewa Falls	Chipp. Fals W. W. & Ltg. Co.....		7,838 61	7,838 61	
Eau Claire	Chipp. Val. Ry., Lt. & P. Co.....		5,178 97	5,178 97	
Fond du Lac	E. Wis. Ry. & P. Co.....		38,332 35	21,244 32	17,088 03
Green Bay	G. B. Gas & Elec. Co.....	18,743 69	18,815 04	18,815 01	
Green Bay	Minahan Bldg. Co.....		8,098 69	8,098 69	
Janesville	Janesville Elec. Co.....		16,438 23	16,438 23	
Kenosha	Kenosha Gas & Elec. Co.....		16,192 46	16,192 46	
La Crosse	La Crosse Gas & Elec Co.....		93,856 54	93,856 54	
Madison	Madison Gas & Elec. Co.....		58,007 26	58,007 26	
Manitowoc	Manitowoc Elec. Light Co.....		15,347 25	15,347 25	
Marinette	Men. & Mar. Lt. & Tr. Co.....		15,568 11	15,568 11	
Milwaukee	Commonwealth P. Co.....		15,274 30	15,274 30	
Milwaukee	Plankinton Elec. Lt. & P. Co.....		36,483 59	36,483 59	
Milwaukee	Mil. Lt. Ht. & Tr. Co.....		(1).....	\$25,816 65	\$51,819 52
Milwaukee	T. M. E. R. & L. Co.....		\$339,451 04	\$165,428 53	\$173,910 36
Milwaukee	Wells Power Co.....		56,094 08	56,094 03	
Oshkosh	Oshkosh Gas Light Co.....		32,151 36	32,151 36	
St. Croix Falls	Minn. Improvement Co.....		11,501 43	11,501 45	
Sheboygan	Sheboygan Lt., P. & Ry. Co.....		16,025 92	16,025 92	
Superior	Northern Power Co.....	42,268 92	42,268 92	42,268 92	
Superior	Sup. W., Lt. & P. Co.....	1,456 00	31,238 75	31,238 75	
Watertown	Watertown Gas & Elec. Co.....		9,586 86	9,586 86	
Wausau	Wausau St. R. R. Co.....		6,448 19	5,158 55	1,289 64
Total.....		\$99,701 72	\$1,133,682 06	\$758,309 80	\$375,296 28

¹ Included in report of T. M. E. R. & L. Co.

² Includes M. Lt., Ht. & T. Co.

UTILITIES, CLASS A.

EXPENSES—Continued.

Transmission and Transformation.						Storage.		
OPERATION.			MAINTENANCE.			Total transmission and transformation.	Storage battery operation.	Main. stor. battery equip. and bldgs. fix. and grnds.
Operating labor.	Substa. and transf. station supplies and expenses.	Total operation.	Maintenance of transmission lines.	Main. substa. and transf. station equip. bldgs. fix. and grounds.	Total maintenance.			
\$287 75		\$287 75				\$287 75		
302 44		302 44	\$150 00		\$150 00	452 44		
240 00		240 00	342 00	\$96 00	438 00	678 00		
441 12		441 12				441 12	\$105 76	\$858 64
	\$331 53	331 53	44 68		44 68	376 21		\$904 40
						(4)		(4)
						(4)		(4)
1,562 16		1,532 16		647 07	647 07	2,209 23		
2,009 61	846 91	2,856 52		421 93	421 93	3,278 45		
			1,508 03		1,508 03	1,508 03		
\$4,843 08	\$1,178 54	\$6,021 52	\$2,014 71	\$743 07	\$3,209 71	\$9,231 23	\$105 76	\$858 64

³ Includes transformation and storage (\$20,924.02, both companies).⁴ Included in cost of power.

ELECTRIC
DETAILED OPERATING
District

Location.	Name of Company.	OPERATING			
		Labor remov. and re- setting meters.	Labor insp. remov. and re- setting trans- formers.	Labor inspect- ing and testing meters.	Miscel- laneous distr. system oper. labor.
Appleton	Wis. Tr., Lt., Ht. & P. Co.....	\$995 13	.....	\$300 00	.....
Ashland	Ashland Lt., P. & St. Ry. Co.....	69 87	\$65 14	61 18	\$341 29
Beloit	Beloit Water, Gas & Electric Co..	190 45	.....	.....	\$810 00
Chippewa Falls..	Chipp. Falls W. W. & Ltg. Co.....	73 81	16 88	340 82	707 26
Eau Claire	Chipp. Val. Ry., Lt. & P. Co.....	20 00	100 00	.....	.....
Fond du Lac....	El. Wis. Ry. & P. Co.....	604 50	10 00	544 46	.....
Green Bay	Green Bay Gas & Elec. Co.....	196 64	.....	263 61	117 28
Green Bay	Minahan Bldg. Co. ....	.....	.....	.....	.....
Janesville	Janesville Electric Co. ....	.....	100 00	40 00	100 00
Kenosha	Kenosha Gas & Electric Co.....	95 60	313 16	.....	18 38
La Crosse	La Crosse Gas & Electric Co.....	170 66	173 04	1,467 95	1,269 70
Madison	Madison Gas & Electric Co.....	1,161 03	148 90	.....	.....
Manitowoc	Manitowoc Electric Light Co.....	.....	.....	265 11	48 79
Marquette	Men. & Mari. Light & Tr. Co.....	112 05	11 93	88 05	.....
Milwaukee	Commonwealth P. Co. ....	.....	.....	.....	.....
Milwaukee	Milwaukee Lt. Ht. & Tr. Co.....	.....	.....	1,806 63	.....
Milwaukee	Plankinton Elec. Lt. & P. Co.....	1,535 86	.....	.....	.....
Milwaukee	The Milw. Elec. Ry. & Lt. Co.....	.....	.....	4,082 36	.....
Milwaukee	Wells Power Co.....	.....	.....	905 72	2,157 21
Oshkosh	Oshkosh Gas Light Co.....	454 71	400 00	600 00	1,004 54
St. Croix Falls..	Minn. Improvement Co.....	6 07	.....	.....	.....
Sheboygan	Sheboygan Lt., P. & Ry. Co.....	.....	.....	.....	750 00
Superior	Northern Power Co.....	.....	.....	111 84	179 74
Superior	Superior W., Lt. & P. Co.....	1,782 96	132 00	.....	919 00
Watertown	Watertown Gas & Electric Co.....	.....	251 58	.....	302 03
Wausau	Wausau Street R. R. Co.....	83 54	25 41	205 27	229 80
Total.....		\$7,552 88	\$1,708 04	\$11,182 96	\$9,045 03

¹ Superintendence.

UTILITIES, CLASS A.

EXPENSES—Continued.

bution.

TION.			MAINTENANCE.					Total distribution.
Meter distr. supplies and ex-penses.	Miscellaneous distr. system sup. and ex-penses.	Total operation.	Main. over-head distribution system.	Main. under-ground distribution system.	Maintenance of trans-formers.	Maintenance of meters.	Total maintenance.	
\$43 04	\$133 40	\$1,472 17	\$1,275 44			\$133 31	\$1,408 78	\$2,890 95
	364 79	902 27	838 51		\$3 90	196 86	1,039 27	1,941 54
		1,000 45	269 21		94 45	403 86	767 52	1,767 07
1 01	19 28	1,150 06	579 18		86	52 18	632 22	1,791 28
	34 65	154 65	1,350 00		20 24	32 00	1,402 24	1,556 89
	129 58	1,288 51	1,945 75		10 00	268 62	2,224 37	3,512 91
226 00	224 89	1,028 51	1,121 41	\$92 98	96 58	172 12	1,483 04	2,511 55
24 00	220 31	244 31						244 31
240 00	100 00	580 00	1,968 61		192 00		2,180 61	2,760 61
	391 00	818 18	1,021 09			1,196 53	2,219 62	3,037 80
140 06	1,080 00	4,301 40	2,200 51	862 91	52 61	506 07	3,682 10	7,983 50
490 48		1,800 36	7,531 88		1,136 77	2,484 69	11,153 34	12,953 70
		413 90	1,061 82			16 87	1,078 60	1,492 59
21 20	146 74	379 97	585 97		10 83	4 32	601 12	981 09
5 71	144 81	150 55						150 55
	8 11	1,814 74	3,938 17	367 67		718 18	5,044 02	6,838 76
	1,920 33	3,456 19						3,456 19
	3,152 85	7,235 21	8,313 96	7,920 54	614 77	2,407 84	19,237 11	26,492 32
		3,062 93		1,287 62			1,287 62	4,350 55
	228 47	2,777 72	1,967 68		147 57	102 92	2,218 17	4,995 89
	120 35	126 42	4,547 45			4 53	4,551 98	4,678 40
		750 00	4,412 75				4,412 75	5,162 75
		201 58	378 02	518 96			896 98	1,189 56
	1,549 07	4,403 03	2,770 75		81 76	638 27	3,490 78	7,893 81
	815 50	1,369 23						1,369 23
	139 69	683 69	967 73		67 63	214 00	1,269 35	1,933 04
\$1,192 16	\$10,923 97	\$11,665 03	\$49,105 88	\$11,050 63	\$2,529 97	\$9,615 20	\$72,301 68	\$113,966 74

² Maintenance of motor generator.

ELECTRIC
DETAILED OPERATING
Consump-

Location.	Name of Company.	COMMER-			
		Trim- ming and insp. lamps— com- mercial.	Com- mercial lamp sup- plies.	Com- mercial lamp renew- als.	Misc. comm. con- sump- tion sup. and exp.
Appleton	Wis. Tr., Lt., H. & P. Co.			\$2,574 74	\$700 16
Ashland	A. Lt., P. & St. Ry. Co.				133 03
Beloit	B. W. Gas & Elec. Co.		\$26 37	933 61	164 67
Chippewa Falls	C. F. W. W. & Ltg Co.	\$56 33	38 45	1,151 79	
Eau Claire	Chipp. Val. Ry., Lt. & P. Co.	336 00	142 47	89 29	
Fond du Lac	E. Wis. Ry. & P. Co.	880 49	694 31	1,387 05	
Green Bay	G. B. Gas & Elec. Co.	592 16	976 69	603 03	99 16
Green Bay	Minahan Bldg. Co.	45 00			
Janesville	J. Elec. Co.	40 00	60 00	2,537 28	10 00
Kenosha	K. Gas & Elec. Co.			533 79	
La Crosse	L. C. Gas & Elec. Co.	328 56	1,030 55	2,766 06	35 00
Madison	M. Gas & Elec. Co.	1,546 08		7,644 21	1,370 22
Manitowoc	M. Elec. Lt. Co.		853 53	1,031 13	8 21
Marinette	Men.-Mar. Lt. & Tr. Co.			531 01	9 35
Milwaukee	Commonwealth Power Co.			344 05	52 80
Milwaukee	M. Lt., H. & Tr. Co.	144 30	42 56	5,285 23	
Milwaukee	Plankinton Elec. Lt. & P. Co.				
Milwaukee	T. M. E. R. & L. Co.	2,231 75	1,335 54	27,298 10	
Milwaukee	Wells Power Co.	986 98	799 67	1,704 67	185 61
Oshkosh	O. Gas Lt. Co.	554 30	186 90	1,398 21	
St. Croix Falls	Minn. Impr'm't Co.	25 45		134 95	
Sheboygan	S. Lt., P. & Ry. Co.		514 37	1,006 55	
Superior	Northern Power Co.				
Superior	S. W., Lt. & P. Co.	185 90	129 05		12 39
Watertown	W. Gas & Elec. Co.	162 00		1,200 00	
Wausau	W. St. R. R. Co.	33 02	26 67	60 44	60
Total		\$8,119 35	\$6,876 04	\$60,435 31	\$2,781 30

¹ Includes expenditures, "Knight Hotel," \$1,024.04.

UTILITIES, CLASS A.

EXPENSES—Continued.

tion.

CIAL.			MUNICIPAL CONTRACT LIGHTING.						Total consumption.
Customers' premises expenses.	Maintenance commercial lamps.	Total commercial consumption.	Trim. and inspection g. mun. lamps.	Municipal contract lamp supplies.	Municipal contract incan. lamp renewals.	Misc. mun. con. lighting sup. and exp.	Maintenance municipal contract lamps.	Total municipal contract l't'g.	
\$1,990 25		\$5,265 15	\$909 53	\$420 34			\$287 02	\$1,617 79	\$6,882 04
11,254 61		1,387 64	657 09	270 12		\$13 62	31 14	972 57	2,360 21
400 35	\$104 12	1,629 02	309 63				486 52	796 15	2,425 17
275 44	7 59	1,549 64	1,303 81	648 18		1 09	133 10	2,091 78	3,641 43
343 97		911 73	333 00	142 48				478 48	1,390 21
1,784 36	542 46	5,458 67							5,458 67
398 41	97 37	2,736 92	765 24	258 66			123 24	1,147 14	3,884 06
21 00	3 00	69 00							69 00
	40 00	2,717 28	648 00	354 00	\$37 28	60 00	72 00	1,301 28	3,918 56
382 41	399 14	1,315 34	517 71	269 37			496 14	1,273 22	2,588 56
1,024 24	3 00	5,216 43	1,068 65	292 10		1 88	4 16	1,366 79	6,583 27
		10,560 51	1,002 22	170 08		415 55	523 39	2,111 24	12,671 75
265 28	7 60	2,165 75	56 99	31 34	436 20		238 37	766 60	2,928 35
310 31	50	871 17	144 00	251 09	18		77 55	472 90	1,343 97
	4 25	401 10							401 10
3,572 72	47 04	9,091 85	1,659 39	489 43			540 98	2,689 86	11,781 65
6,100 57	813 95	37,749 91	11,716 71	7,011 56			4,273 24	23,001 51	60,751 42
		3,676 93							3,676 93
240 00		2,349 41	1,080 00	447 78		27 43	232 62	1,787 83	4,137 24
83 98	1 00	246 38							246 38
	563 52	2,064 44	1,093 18					1,093 18	3,177 62
1,336 91		1,694 25	1,435 19	456 06		135 67	595 54	2,622 46	4,286 71
		1,332 00							1,332 00
597 37	3 83	691 93							691 93
\$20,352 18	\$2,608 37	\$101,172 45	\$24,703 64	\$11,512 59	\$503 64	\$655 84	8,110 91	\$45,486 62	\$146,659 07

ELECTRIC
DETAILED OPERATING

Location.	Name of Company.	Commer-			
		Collec- tion salaries and com- missions.	Reading meters and de- livering bills.	Collec- tion sup- plies and expen- ses.	Uncol- lectible ac- counts (reserve charge).
Appleton	Wis. Tr., Lt. H. & P. Co.....		\$168 91		\$105 80
Ashland	A. Lt., P. & St. Ry. Co.....		437 22		
Beloit	B. W., Gas & Elec. Co.....			\$337 94	
Chippewa Falls.	C. F. W. W. & L'tg Co.....	\$813 70	460 44	152 68	89 85
Eau Claire	Chp. Val. Ry., Lt. & P. Co....	504 14			
Fond du Lac....	E. Wis. Ry. & P. Co.....	330 00	507 11		
Green Bay	G. B. Gas & Elec. Co.....	337 94	298 53		132 00
Green Bay	Minahan Bldg. Co.....		54 00		
Janesville	Janesville Elec. Co.....	360 00	240 00	100 00	
Kenosha	K. Gas & Elec. Co.....	551 38	176 87	78 76	366 32
La Crosse	L. C. Gas & Elec. Co.....	388 12	841 08	10 88	
Madison	M. Gas & Elec. Co.....	2,543 69	783 52	1,056 27	1,200 00
Manitowoc	M. Elec. Co.....	360 00	120 79	112 95	386 60
Marquette	Men-Mar. Lt. & Tr. Co.....	240 02	146 71	86 50	304 00
Milwaukee	Commonwealth P. Co.....		225 00		
Milwaukee	M. Lt., H. & Tr. Co.....	450 00	899 83		327 98
Milwaukee	Plankinton Elec. Lt. & P. Co..				
Milwaukee	T. M. E. R. & L. Co.....	705 00	2,010 71		1,824 43
Milwaukee	Wells P. Co.....	4,627 38			
Oshkosh	O. Gas Light Co.....		300 00		
St. Croix Falls.	Minn. Impr'm't Co.....				
Sheboygan	S. Lt., P. & Ry. Co.....		420 00	248 00	418 56
Superior	Northern Power Co.....				
Superior	S. W. Lt. & P. Co.....	1,429 16	993 68	1,130 75	569 86
Watertown	W. Gas & Elec. Co.....	120 48	177 24	24 89	60 00
Wausau	W. St. R. R. Co.....	78 45	173 96	169 35	
	Total	\$13,833 46	\$9,425 60	\$3,478 97	\$5,805 40

¹ Includes supplies and other expenses.

² Includes salaries of general office clerks.

UTILITIES, CLASS A.

EXPENSES—Continued.

<i>etal.</i>			<i>General.</i>				
Promo- tion bus- iness— salaries and com- missions.	Promo- tion business supplies and ex- penses.	Total commer- cial..	OPERATION.				
			Salaries of gen- eral of- ficers.	Salaries of gen- eral office clerks.	General office rent.	General office supplies and ex- penses.	Law ex- penses— general.
\$423 14	\$54 53	\$752 43	\$1,834 50	\$1,881 00	\$347 73	\$519 81	\$127 75
39 01	41 84	518 07	1,380 53	589 79	218 83	398 83	236 86
.....	130 21	488 15	2,210 04	1,810 49	290 40	470 64	205 43
.....	61 00	1,577 87	1,170 00	.....	221 00	27 65	107 50
2,320 00	.....	2,824 20	2,275 04	857 06	150 00	.....	1,200 00
234 96	700 70	1,772 77	2,480 56	1,011 75	.....	778 93	183 70
478 22	432 45	1,729 14	825 00	1,298 29	480 00	913 28	223 55
113 50	36 00	203 50	.....	.....	.....	184 35	300 00
000 00	1,291 95	2,591 95	4,320 00	356 77	5 0 00	435 70	190 00
398 74	334 05	1,903 12	1,091 75	654 46	277 90	294 50	488 11
125 60	1,109 89	2,469 57	4,070 00	3,610 80	489 00	1,680 84	201 96
1,381 35	.....	6,934 83	4,778 74	1,155 19	091 75	298 39	2,414 01
.....	.....	980 34	1,200 00	900 00	.....	11 10	43 10
5 28	205 36	937 87	838 60	1,330 04	.....	93 10	57 00
53 75	.....	278 75	.....	80 00	20 00	311 73	.....
.....	2,623 97	4,291 78	1,573 17	4,328 16	.....	1,509 15	327 96
.....	.....	.....	3,644 44	440 00	200 00	51 88	103 00
.....	14,565 87	19,136 01	7,796 27	8,376 60	.....	7,466 84	1,824 43
.....	.....	4,627 38	1,571 17	780 00	330 00	536 19	.....
.....	75 00	375 00	3,250 00	1,629 99	980 00	101 71	995 00
842 00	.....	842 00	.....	.....	154 96	.....	1,503 00
1,548 13	.....	2,634 69	2,430 00	.....	403 00	895 00	333 00
.....	.....	.....	2,400 00	900 00	300 00	.....	594 10
1,217 63	1,929 28	7,390 36	2,020 36	683 84	300 00	49 52	1,708 45
360 00	414 00	1,153 61	665 00	240 98	210 00	410 00	.....
482 42	176 35	1,060 53	1,800 00	2,319 75	114 00	902 55	14 32
\$10,623 79	\$24,272 50	\$97,439 73	\$55,620 17	\$35,202 46	\$6,600 64	\$17,786 69	\$13,735 73

**ELECTRIC
DETAILED OPERATING**

<i>General—Con-</i>				
Location.	Name of Company.	OPERATION—Concluded.		
		Miscellaneous general expenses.	Rail-road commission expenses.	Total operation.
Appleton	Wis. Tr., Lt., H. & P. Co.....	\$607 59	.....	\$5,818 28
Ashland	Ashland Lt., P. & St. Ry. Co.....	573 39	.....	8,900 78
Beloit	Beloit W. Gas & Elec. Co.....	570 98	.....	5,557 98
Chippewa Falls	Chippewa Falls W. W. & L't'g Co.....	240 28	\$79 09	1,845 12
Eau Claire	Chip. Val. Ry., Lt. & P. Co.....	1,250 27	.....	5,741 87
Fond du Lac.....	E. Wis. Ry. & P. Co.....	1,024 60	61 92	5,371 46
Green Bay	Green Bay Gas & Elec. Co.....	268 58	.....	3,337 65
Green Bay	Minahan Bldg. Co.....	75 00	.....	569 85
Janesville	Janesville Elec. Co.....	500 00	.....	6,353 17
Kenosha	Kenosha Gas & Elec. Co.....	263 08	.....	3,070 15
La Crosse	La Crosse Gas & Elec. Co.....	96 60	17 00	10,128 80
Madison	Madison Gas & Elec. Co.....	5,292 53	.....	14,632 61
Manitowoc	Manitowoc Elec. Co.....	598 88	.....	2,756 48
Marinette	Men.-Mar. Lt. & Tr. Co.....	989 65	.....	3,295 39
Milwaukee	Commonwealth P. Co.....	1,337 75	.....	1,769 48
Milwaukee	Milwaukee Lt., H. & Tr. Co.....	1,675 05	.....	9,401 51
Milwaukee	Plankinton Elec. Lt. & P. Co.....	7,581 73	.....	12,081 05
Milwaukee	T. M. E. R. & L. Co.....	7,138 47	.....	32,602 61
Milwaukee	Wells P. Co.....	500 00	.....	3,777 35
Oshkosh	Oshkosh Gas Light Co.....	40 34	12 95	6,959 99
St. Croix Falls..	Minn. Impr'm't Co.....	890 05	.....	2,546 98
Sheboygan	Sheboygan Lt., P. & Ry. Co.....	1,032 00	.....	5,008 00
Superior	Northern Power Co.....	.....	.....	4,194 10
Superior	Superior W., Lt. & P. Co.....	344 08	.....	5,165 75
Watertown	Watertown Gas & Elec. Co.....	280 67	.....	1,886 65
Wausau	Wausau St. R. R. Co.....	670 79	.....	5,911 41
	Total	\$34,073 26	\$171 56	\$163,250 58

UTILITIES, CLASS A.

EXPENSES—Continued.

cluded.				Undistributed.					
MAINTENANCE.									
Maintenance general office equipment.	Maintenance general office eqs., fix. and grounds.	Total maintenance	Total general	Injuries and damages.	Insurance.	Stationery and printing.	Operation stores department.	Main. stores dept., equip. and bldgs., fix. and grounds	Operation of utility equipment.
.....	\$5,818 88	\$2,188 77	\$1,494 86	\$288 15	.....	\$107 81	.....
\$4 05	\$15 52	\$19 57	3,320 30	.....	744 70	.....	.....	.....	.....
.....	5,557 98	.....	678 21	88 95	.....	.....	.....
.....	1,846 12	.....	.....	.....	.....	.....	\$181 21
.....	5,741 37	248 71	1,155 92	455 47	.....	.....	468 85
.....	5,571 46	451 68	687 43	277 17	\$220 57	.....	6 16
.....	6 48	6 48	3,344 13	41 20	1,068 00	351 39	837 70	.....	228 97
.....	559 35	.....	.....	.....	.....	.....	.....
100 00	100 00	6,453 17	.....	480 00	200 00	.....	22 96	300 00
.....	3,070 15	732 79	488 51	.....	.....	.....	.....
.....
93 50	93 50	10,222 30	3 40	1,437 85	712 49	351 82	.....	58 28
.....	14,632 61	.....	.....	.....	.....	.....	.....
.....	2,755 48	.....	612 78	17 00	.....	.....	.....
56 81	7 30	64 11	3,380 50	.....	276 73	335 40	210 96	.....	.....
.....	1,769 48	32 00	.....	.....	.....	.....	.....
.....
.....	9,401 51	655 96	2,282 23	321 29	.....	301 54	.....
.....	12,021 05	.....	916 95	.....	.....	.....	.....
.....	32,602 61	3,648 86	5,871 50	1,574 66	.....	7,440 23	.....
.....	3,777 96	.....	139 68	.....	990 00	44 16	5,659 09
.....	6,959 99	2,458 00	2,858 82	.....	300 00	.....	480 00
.....
.....	2,546 96	.....	122 28	99 65	34	.....	.....
.....	5,003 00	1,740 00	1,390 00	.....	.....	.....	.....
.....	4,194 10	.....	502 01	111 96	.....	.....	.....
.....	5,165 75	.....	.....	.....	.....	.....	.....
.....	1,836 65	.....	600 00	.....	.....	.....	.....
.....
.....	5,911 41	79 52	27 25	202 00	968 26	.....	.....
\$264 36	\$31 30	\$288 66	\$163,534 19	\$12,260 84	\$23,835 63	\$5,090 60	\$3,379 15	\$7,916 20	\$7,864 51

ELECTRIC

DETAILED OPERATING

Location.	Name of Company.	Undistributed— Concluded.		Total power.	Total trans- mission and trans- formation.	Total stor- age.
		Main- tenance utility equip. bids., fix. and grnds.	Total undis- tributed			
Appleton	Wis. Tr., Lt., H. & P. Co.	\$366 83	\$4,395 92	\$14,223 93	\$287 75	.....
Ashland	A. Lt., P. & St. Ry. Co.		744 70	8,722 02		.....
Beloit	B. W. Gas & Elec. Co.		768 16	11,749 43		.....
Chippewa Falls ..	C. F. W. W. & L't'g Co.		181 21	7,838 61		.....
Eau Claire	Chlp. V. Ry., Lt. & P. Co.		2,323 95	5,178 97	452 44	.....
Fond du Lac ...	E. Wis. Ry. & P. Co.		1,672 96	21,344 32		.....
Green Bay	G. B. Gas & Elec. Co.	50 10	2,071 36	18,815 04		.....
Green Bay	Minahan Bldg. Co.			8,066 69		.....
Janesville	J. Elec. Co.		1,002 96	16,438 23	678 00	.....
Kenosha	Kenosha Gas & Elec. Co.		1,221 30	16,192 46		.....
La Crosse	L. C. Gas & Elec. Co.	65 66	2,623 45	93,856 54		.....
Madison	M. Gas & Elec. Co.			58,007 26		\$664 40
Manitowoc	M. Elec. Co.		629 73	15,347 25		.....
Marinette	Men-Mar. Lt. & Tr. Co.		823 09	15,568 11	441 13	.....
Milwaukee	Commonwealth P. Co.		32 00	15,274 30	876 21	.....
Milwaukee	M. Lt., H. & Tr. Co.		3,561 02	25,816 65 ¹ ^(*) ^(*)
Milwaukee	Plankinton Elec. L. & P. Co.		716 95	32,438 59		.....
Milwaukee	T. M. E. R. & L. Co.		18,535 25	165,428 58 ² ^(*) ^(*)
Milwaukee	Wells Power Co.	127 22	6,900 15	56,084 08		.....
Oshkosh	O. Gas Light Co.		6,096 82	32,151 36		.....
St. Croix Falls..	Minn. Impr'm't Co.		222 27	11,501 43	2,209 28	.....
Sheboygan	S. Lt., P. & Ry. Co.		3,130 00	16,025 92		.....
Superior	Northern Power Co.		613 99	42,268 92	3,278 46	.....
Superior	S. W., Lt. & P. Co.			31,238 75		.....
Watertown	W. Gas & Elec. Co.		600 00	9,596 86	1,508 08	.....
Wausau	W. St. R. R. Co.		1,277 08	5,158 55		.....
	Total	\$549 81	\$60,837 27	\$758,309 80	\$9,231 25	\$664 40

¹ Reserve charge.² Estimated.³ Taxes paid by general property and not charged to utility.⁴ Includes transmission and transformation and storage.⁵ Included in cost of power.

UTILITIES, CLASS A.

EXPENSES—Concluded.

Summary of Operating Expenses.

Total distribution.	Total consumption.	Total commercial.	Total general.	Total undistributed.	Total of foregoing.	Depreciation.	Taxes.	Total operating expenses.
\$2,880 95	\$6,882 94	\$752 43	\$5,818 38	\$1,395 92	\$35,242 30	\$5,556 24	\$5,556 24	\$46,354 78
1,941 54	2,890 21	518 07	3,820 30	744 70	17,003 84	.....	643 20	18,250 04
1,767 97	2,425 17	468 15	5,557 98	762 16	22,750 96	.....	2,349 95	25,100 51
1,791 28	3,641 42	1,577 67	1,846 12	181 21	16,876 31	3,510 00	1,320 36	21,706 67
1,556 89	1,390 21	2,824 20	5,741 87	2,322 95	19,467 03	7,500 00	3,409 87	30,376 90
3,512 91	5,458 67	1,772 77	5,571 46	1,672 96	39,233 09	4,759 10	53,837 16	47,829 36
2,511 55	3,884 06	1,729 14	3,844 13	2,071 36	32,855 28	.....	2,856 20	34,711 48
244 31	69 00	203 50	550 35	.....	9,174 85	.....	(*).....	9,174 85
2,760 61	3,918 56	2,591 95	6,453 17	1,002 96	33,843 48	9,413 84	2,857 30	46,144 08
3,037 80	2,588 56	1,906 12	3,070 15	1,221 30	23,016 39	5,129 60	977 05	34,123 04
7,963 50	6,563 22	2,469 57	10,222 30	2,623 45	123,738 56	.....	10,133 70	133,875 26
12,963 70	12,071 75	6,964 83	14,632 61	.....	106,191 55	12,675 60	3,665 74	122,535 89
1,492 59	2,928 35	980 34	2,756 48	629 73	24,134 74	.....	1,108 60	25,243 54
961 09	1,343 97	987 87	3,360 50	823 09	23,455 75	4,457 90	1,240 27	29,156 92
150 55	401 10	278 75	1,769 48	32 00	18,282 39	.....	600 00	18,882 39
6,856 76	11,781 65	4,291 78	9,401 51	3,561 02	61,711 37	13,762 12	8,555 40	84,033 89
3,456 19	.....	.....	12,021 05	916 95	52,877 78	7,716 00	523 25	61,117 08
26,492 32	60,751 42	19,136 01	32,602 61	18,535 25	322,946 14	76,548 72	47,589 50	447,064 36
4,350 55	3,676 98	4,627 38	8,777 36	6,900 15	79,426 45	10,836 45	5,888 60	95,451 00
4,995 89	4,137 24	375 00	6,950 99	6,096 82	54,716 30	.....	3,780 90	58,447 20
4,078 40	246 38	842 00	2,546 36	222 27	22,246 69	.....	26,288 32	48,535 01
5,162 75	3,177 62	2,634 69	5,093 00	3,130 00	35,223 96	.....	2,438 82	37,662 78
1,188 56	.....	.....	4,191 10	613 99	51,544 02	3,239 93	756 35	55,540 30
7,893 81	4,296 71	7,300 36	5,165 75	.....	55,885 38	18,000 00	3,421 04	77,306 42
1,369 23	1,362 00	1,156 61	1,836 65	600 00	17,419 38	1,512 33	829 68	19,761 39
1,933 04	691 93	1,080 53	5,911 41	1,277 03	16,072 49	.....	965 10	17,037 59
\$113,906 74	\$146,659 07	\$67,439 72	\$163,534 19	\$60,337 27	\$1,320,442 42	\$181,647 80	\$140,545 80	\$1,645,636 06

* Includes contingencies (extraordinary) \$244.26.

* Includes contingencies (extraordinary) 642.24.

* Includes contingencies (extraordinary) 3,571.63.

* "Customers Steam Plants."

10 Covers 18 months.

11 Maintenance of tunnels.

**ELECTRIC
STEAM GENERATION**

Location.	Name of Company.	OPERATION.		
		Operat- ing labor.	Fue. for steam.	Water for steam.
Appleton	Wis. Traction, Lt. Ht. & P. Co.....	\$1,185 47	\$4,910 83	.....
Beloit	Beloit Water, Gas & Electric Co. ¹.....	.....	9,582 42	.....
Fond du Lac....	Eastern Wis. Railway & Power Co.....	1,737 77	27,431 48	\$185 37
Green Bay	Minahan Bldg. Co.	1,237 00	3,329 99	.....
Janesville	Janesville Electric Co.	300 00	5,874 22	625 00
Kenosha	Kenosha Gas & Electric Co.....	1,584 34	9,836 02	.....
La Crosse	La Crosse Gas & Electric Co.....	5,754 07	70,462 19	884 58
Madison	Madison Gas & Electric Co.....	4,006 33	36,997 84	1,040 84
Manitowoc	Manitowoc Electric Light Co.....	1,413 00	7,930 05	.....
Marinette	Men. & Mari. Light & Traction Co.....	1,196 34	11,480 94	4 37
Milwaukee	Commonwealth Power Co.	1,448 47	8,174 91	.....
Milwaukee	Milwaukee Light, Heat & Traction Co. ².....	.....	.....	.....
Milwaukee	Plankinton Electric Light & Power Co....	1,958 69	19,225 00	.....
Milwaukee	The Milw. Electric Railway & L. Co....	42,579 98	444,947 39	3,978 98
Milwaukee	Wells Power Co.	6,076 13	37,802 86	1,323 00
Oshkosh	Oshkosh Gas Light Co.....	1,668 99	23,370 95	.....
Sheboygan	Sheboygan Light, Power & Ry. Co. ¹.....	.....	9,568 94	.....
Watertown	Watertown Gas & Electric Co. ¹.....	.....	5,695 10	.....
Wausau	Wausau Street Railroad Co.....	243 90	394 50	16 00
Total		\$72,382 63	\$737,516 53	\$8,058 59

¹ Detailed accounts of apportionment not kept.

UTILITIES, CLASS A.

APPORTIONMENT ACCOUNT.

		MAINTENANCE.				Total cost of steam.	APPORTIONED TO—	
Miscel- laneous steam supplies and expenses.	Total operation.	Mainte- nance of boil- ers and boiler auxil- iary equip- ment.	Mainte- nance of coal and ash- hand- ling equip- ment.	Mainte- nance of boiler plant build- ings, fix- tures and grounds.	Total main- tenance.		Electric utility.	Other utilities.
.....	\$6,096 30	\$73 84	.....	.....	\$73 84	\$6,170 14	\$6,170 14	.....
.....	9,582 42	.....	.....	.....	.....	9,582 42	9,582 42	.....
\$220 37	29,644 49	2,044 73	.....	.....	2,044 73	31,689 22	31,689 22	.....
8 56	4,565 55	.....	.....	.....	.....	4,565 55	4,565 55	.....
.....	6,799 23	300 00	.....	.....	300 00	7,099 22	4,799 22	\$2,300 00
.....	11,421 46	123 30	\$13 20	.....	136 50	11,557 96	11,557 96	.....
321 21	77,422 06	1,686 21	34 58	.....	1,720 74	79,142 79	79,142 79	.....
1,304 24	43,349 25	1,982 37	.....	.....	1,932 87	45,311 62	45,311 62	.....
89 81	9,432 86	1 50	.....	\$109 98	111 43	9,544 29	9,544 29	.....
104 98	12,788 58	59 19	.....	5 16	64 35	12,852 98	12,852 98	.....
624 40	10,247 78	22 74	3 00	.....	25 74	10,273 52	10,273 52	.....
.....
7,822 23	29,005 92	493 07	.....	.....	493 07	29,498 99	29,498 99	.....
5,064 01	496,590 26	11,300 37	2,123 14	2,416 19	15,839 70	512,429 96	468,833 26	53,576 70
160 04	45,362 08	2,159 73	23 77	.....	2,188 50	47,550 58	47,550 58	.....
.....
126 81	25,666 75	.....	6 75	.....	6 75	25,673 50	25,673 50	.....
.....	9,568 94	.....	.....	.....	.....	9,568 94	9,568 94	.....
.....	5,695 10	.....	.....	.....	.....	5,695 10	5,695 10	.....
25	654 65	32 12	.....	.....	32 12	686 77	686 77	.....
\$15,985 86	\$333,898 61	\$20,259 17	\$2,209 39	\$2,531 28	\$24,999 84	\$358,898 45	\$306,016 75	\$55,876 70

* Included in report of T. M. E. R. & L. Co.

ELECTRIC
DETAILED OPERATING
Steam

Location.	Name of Company.	OPER-	
		Operating labor.	Steam generated.
Alma	Alma Electric Light Co.....	\$292 20	\$1,665 31
Antigo	Antigo Electric Light Co.....	1,440 00	11,917 81
Arcadia	Municipal Electric Plant.....	836 70	1,567 50
Athens	Athens Electric Lt. & P. Co.....	175 65	1,558 50
Baraboo	Baraboo Lighting Co.	813 64	4,693 98
Beaver Dam	Beaver Dam Light & Power Co.....	970 44	2,718 68
Berlin	Berlin Lighting, Heating & P. Co...	1,742 86	19,347 11
Clintonville	Municipal Electric Plant.....	584 92	4,132 36
Evansville	Municipal Electric Plant.....	466 24	2,162 39
Kaukauna	Kaukauna Gas, Elec. Lt. & P. Co..	157 19	983 63
Kewaunee	Municipal Electric Plant.....	450 00	943 95
Lake Geneva	Equitable Electric Light Co.....	433 51	7,405 35
Lake Mills	Creamery Package Mfg. Co.....	204 88	2,071 21
Medford	Medford Light & Heating Co.....	600 00	4,446 00
Mellen	Mellen Light & Water Co.....	888 00	1,100 00
Merrill	Merrill Railway & Lighting Co.....		547 25
Mineral Point	Mineral Point Electric Light Co.....	780 00	9,380 54
Mondovi	Mondovi Electric Light & Power Co..	55 20	882 65
Necedah	Necedah Milling & Electric Co.....	660 00	1,392 72
New London	Municipal Electric Plant.....	1,458 75	5,830 89
No. Milwaukee	North Milwaukee Light & Power Co..	621 61	4,172 73
Oconomowoc	Municipal Electric Plant.....	2,720 49	6,226 74
Oconto	Oconto Electric Co.....	745 86	3,697 05
Omro	Omro Electric Co.....	180 00	1,664 19
Pardeeville	Pardeeville Electric Light Plant.....	120 00	238 00
Platteville	Platteville Elec. Light & P. Co.....	1,152 72	7,992 70
Pt. Washington	Municipal Electric Plant.....	750 00	5,883 83
Princeton	Municipal Electric Plant.....		150 52
Rice Lake	Red Cedar Valley Elec. Co.....	113 00	234 14
Ripon	Ripon Light & Water Co.....	410 86	2,058 57
Shawano	Municipal Electric Plant.....	590 55	6,162 78
Sheboygan Falls	Falls Light & Water Co.....	1,213 50	1,315 81
Sparta	O. I. Newton's Sons Co.....	111 25	676 86
Stevens Point	Stevens Point Lighting Co.....	140 00	241 36
Sturgeon Bay	Municipal Electric Plant.....	832 52	6,897 92
Stoughton	Municipal Electric Plant.....		1,833 79
Tomah	Tomah Electric Light Co.....	478 95	
Washburn	Washburn Elec. Light & P. Co.....	602 50	3,019 86
Waukesha	Waukesha Gas & Elec. Co.....	1,700 82	3,105 19
West Bend	West Bend Heating & Lighting Co...	924 50	5,253 61
Whitewater	Whitewater Electric Light Co.....	2,141 00	3,000 51
Walworth	H. T. Windsor	728 50	3,239 90
Total.....		\$28,238 8	\$131,733 58

UTILITIES, CLASS B.

EXPENSES.

Power Generation.

EXPENSES.			MAINTENANCE.			Total steam power generation.
Steam purchased.	Misc. power plant supplies and expenses.	Total operation.	Maintenance power plant equipment.	Maintenance power plant bldgs., fix. and grounds.	Total maintenance.	
.....	\$100 46	\$2,037 97	.....	.....	.....	\$2,037 97
.....	805 52	14,162 83	.....	.....	.....	14,162 83
.....	447 95	2,852 15	.....	.....	.....	2,852 15
.....	6 99	1,741 11	\$218 21	\$12 19	\$225 43	1,966 54
.....	118 68	5,626 80	68 14	.....	68 14	5,694 44
.....	77 95	3,767 07	131 77	3 24	135 01	3,902 08
.....	470 36	21,560 33	355 09	68 27	423 36	21,983 69
.....	45 00	4,752 28	42 27	.....	42 27	4,804 55
.....	110 42	2,739 05	334 00	4 60	338 60	3,077 65
.....	10 22	1,151 04	3 13	1 39	4 52	1,155 56
\$87 92	.....	1,481 87	.....	.....	.....	1,481 87
.....	151 68	7,990 54	214 48	.....	214 48	8,205 02
.....	58 67	2,334 76	.....	.....	.....	2,334 76
.....	87 20	5,133 20	.....	.....	.....	5,133 20
.....	20 00	1,508 00	.....	.....	.....	1,508 00
.....	78 40	625 65	.....	.....	.....	625 65
.....	967 68	11,128 22	100 85	.....	100 85	11,229 07
.....	28 54	966 39	.....	.....	.....	966 39
.....	21 72	2,074 44	.....	.....	.....	2,074 44
.....	.....	7,339 64	18 86	109 17	128 03	7,467 67
.....	.....	4,794 34	48 08	60 27	108 35	4,902 69
.....	566 27	9,513 50	273 35	11 77	285 12	9,798 62
.....	139 89	4,582 80	418 02	.....	418 02	5,000 82
.....	52 35	1,896 54	.....	.....	.....	1,896 54
.....	.....	358 00	20 00	50 00	70 00	428 00
.....	155 66	8,601 08	81 00	.....	81 00	8,682 08
.....	266 67	6,900 00	200 00	.....	200 00	7,100 00
.....	.....	150 52	.....	.....	.....	150 52
.....	3 14	350 28	.....	.....	.....	350 28
.....	167 26	2,636 69	157 34	30 22	187 56	2,824 25
.....	2,803 60	9,546 93	50 33	86 75	137 08	9,684 01
.....	357 60	3,387 96	.....	.....	.....	3,387 96
.....	14 59	892 70	209 69	.....	209 69	1,012 39
.....	40 90	441 90	.....	.....	.....	441 90
.....	168 82	7,959 26	213 54	133 12	346 66	8,305 92
.....	2 11	1,885 90	12 59	61 89	74 48	1,950 38
\$2,320 00	.....	2,798 95	6 10	70	6 80	2,865 75
.....	98 89	3,716 25	.....	.....	.....	3,716 25
.....	243 73	4,449 74	222 89	94	223 83	4,673 57
.....	176 27	6,354 38	89 48	.....	89 48	6,443 86
.....	.....	5,145 51	.....	.....	.....	5,145 51
.....	183 00	4,151 40	.....	.....	.....	4,151 40
\$2,407 92	\$9,042 50	\$191,423 47	\$3,484 24	\$34 52	\$4,118 76	\$195,542 23

ELECTRIC
DETAILED OPERATING
Gas Power

Location.	Name of Company.	OPER-	
		Operating labor.	Power gas purchased.
Waukesha	Waukesha Gas & Electric Co.....	\$1,075 46	¹ \$524 65

Hydraulic Power

Location.	Name of Company.	OPER-	
		Operating labor.	Hydraulic power purchased.
Belleville	Belleville Mills & Elec. Lt. Plant....	\$100 00	\$140 00
Black River Falls...	Municipal Electric Plant	752 00	.....
Bloomer	Bloomer Electric Light Plant.....	600 00	.....
Chetek	Chetek Light & Power Co.....	480 00	500 00
De Pere	De Pere Light & Power Co.....	912 84	.....
Durand	Durand Light & Power Co.....	1,048 25	.....
Edgerton	Edgerton Electric Light Co.....	.....	120 00
Gays Mills	Gays Mills Electric Co.....	.....	.....
Hudson	Burkhardt Mill. & Elec. P. Co.....	1,800 00	.....
Kaukauna	Kaukauna Gas, Elec. Light & P. Co.	1,463 68	1,488 00
Lake Geneva	Equitable Electric Light Co.....	433 52	1,350 00
Mellen	Mellen Light & Water Co.....	450 00	.....
Merrill	Merrill Railway & Lighting Co.....	1,279 88	.....
Mondovi	Mondovi Electric Light & Power Co.	.....	251 00
Muscoda	Muscoda Elec. Light & Power Co.....	750 50	.....
Princeton	Municipal Electric Plant	990 00	578 00
Rice Lake	Red Cedar Valley Electric Co.....	777 88	.....
River Falls	Municipal Electric Plant.....	1,768 50	.....
Sparta	O. I. Newton's Sons Co.....	1,226 50	.....
Stoughton	Municipal Electric Plant	1,438 00	.....
Tomahawk	Tomahawk Elec., Water & Tel. Co..	976 23	1,015 46
West Bend	West Bend Heating & Lighting Co..	.....	1,800 00
Westfield	Westfield Milling & Elec. Lt. Co.....	1,800 00	600 00
Weyauwega	Weyauwega Electric Light Co.....	.....	150 00
Montello	Montello Granite Co.	704 27	2,800 00
Total		\$19,152 05	\$10,192 46

¹ Gas used by company.

UTILITIES, CLASS B.

EXPENSES—Continued.

Generation.

ATTION.			MAINTENANCE.			Total gas power generation.
Power gas produced.	Miscel. power plant supplies and equipment.	Total operation.	Main. power plant equipment.	Main. power plant bldgs. fix. and grounds.	Total maintenance.	
\$7,916 61	\$532 18	\$8,999 80	\$333 68	.....	\$333 68	\$9,333 28

Generation.

ATTION.		MAINTENANCE.				Total hydraulic power generation.
Miscel. power plant supplies and expenses.	Total operation.	Maintenance hydraulic power works.	Main. power plant equipment.	Main. power plant bldgs. fix. and grounds.	Total maintenance.	
\$12 46	\$252 46	.....	\$14 00	.....	\$14 00	\$266 46
129 83	881 83	.....	35 05	\$15 55	50 60	963 43
.....	600 00	.....	111 00	.....	111 00	711 00
119 17	1,068 17	\$75 50	.....	.....	75 50	1,174 67
194 88	1,107 72	4 08	276 12	56 40	336 00	1,444 32
81 00	1,129 25	542 15	78 08	28 45	648 63	1,777 88
.....	.....	.....	419 92	.....	419 92	419 92
.....	120 00	.....	.....	.....	.....	120 00
890 32	2,190 32	38 00	227 37	33 20	268 57	2,468 89
239 64	3,191 32	4 37	240 52	2 85	247 34	3,438 56
82 22	1,865 74	214 49	.....	.....	214 49	2,080 23
25 00	475 00	125 00	.....	.....	125 00	600 00
57 72	1,237 60	689 87	613 49	1,722 74	2,976 60	4,313 20
.....	251 00	.....	61 99	.....	61 99	312 99
27 12	777 62	96 10	.....	10 10	106 20	886 82
6 65	1,574 65	.....	.....	.....	.....	1,574 65
.....	777 88	.....	38 56	1 75	40 31	818 19
55 47	1,823 97	399 75	31 84	4 15	437 74	2,261 71
18 31	1,244 81	15 37	283 40	158 30	457 07	1,701 83
57 63	1,495 63	449 80	139 18	6 79	595 77	2,091 40
146 48	2,138 17	.....	312 95	.....	312 95	2,451 12
.....	1,800 00	.....	.....	.....	.....	1,800 00
200 00	2,000 00	.....	.....	.....	.....	2,000 00
.....	150 00	.....	437 71	.....	437 71	587 71
798 05	3,702 32	.....	.....	.....	.....	3,702 32
\$9,641 95	\$31,966 46	\$2,603 98	\$3,321 13	\$2,041 78	\$7,966 89	\$39,963 35

ELECTRIC UTILITIES, CLASS B.
DETAILED OPERATING EXPENSES—Continued.

Location.	Name of company.	Electric current purchased.	Total cost of power.	Transmission and Transformation.				
				OPERATION.		MAINTENANCE.		
				Operating labor.	Substation and transformation station supplies and expenses.	Total operation.	Maintenance of transmission lines.	Maintenance station and transformation equipment, buildings, fixtures and grounds.
Alma	A. Electric Lt. Co.		\$2,057 97					
Antigo	A. Elec. Lt. Co.		14,012 83					
Arcadia	Municipal Electric Plant		2,532 15					
Athens	A. Elec. Lt. & P. Co.		1,893 54					
Baraboo	B. Lighting Co.		5,094 44					
Beaver Dam	D. Lt. & P. Co.		3,902 08					
Belleville	B. Mills & Elec. Lt. Plant		206 46					
Berlin	B. Ltg. Htg. & P. Co.		21,983 09					
Bl. Riv. Falls	Municipal Electric Plant		932 43					
Bloomer	B. Electric Light Plant		711 00				\$12 00	\$12 00
Chetek	C. Lt. & P. Co.		1,174 67				15 73	15 73
Clintonville	Municipal Electric Plant		4,804 55					
De Pere	D. P. Lt. & P. Co.		1,414 32					
Durand	D. Lt. & P. Co.		1,777 88				12 60	12 60
Edgerton	E. Elec. Lt. Co.	\$4,094 10	4,444 02	\$40 00		\$40 00	460 00	460 00
Evansville	Municipal Electric Plant		3,077 65	310 00		310 00	48 37	48 37
Gays Mills	G. M. Elec. Co.		120 00	600 00		600 00	25 00	40 00
Grand Rapids	H. R. Elec. & Water Co.	5,067 75	5,617 75	680 00		680 00		680 00
Hudson	Barkhardt Mill. & E. P. Co.		2,488 80	180 53	\$30 00	210 53	31 95	68 53
Kaukauna	K. Gas, Elec. Lt. & P. Co.		4,994 12					
Kewaunee	Municipal Electric Plant		1,481 87					
Lake Geneva	Equitable Elec. Lt. Co.		10,285 25					
Lake Mills	Creamery Package Mfg. Co.		2,334 76					
Medford	M. Lt. & Heating Co.		5,133 20					
Mellen	Mellen Lt. & Water Co.		2,108 00					

	M. Elec. Lt. & P. Co.....	4,822 91								
	M. Ry. & Ltg Co.....	4,666 85								
	M. F. Elec. Lt. Co.....	11,220 07								
	Mondovi	M. Elec. Lt. & P. Co.	1,279 38							
	Montello	M. Granite Co.....	3,702 32							
	Muscoda	M. Elec. Lt. & P. Co.....	883 82							
	Necedah	N. Milling & Elec. Co....	2,074 44							
	New London	Municipal Electric Plant..	7,467 67							
	New Richmond	Municipal Electric Plant..	5,600 00							
	New Rich mond	N. R. Power Co.....	8,720 53							
	No. Milwaukee	N. M. Lt. & P. Co.....	4,002 60							
	Oconomowoc	Municipal Electric Plant..	9,708 62							
	Oconto	O. Electric Co.....	5,000 82							
	Ontonagon	P. People's Land & Mfg. Co..	1,917 31							
	Omro	O. Elec. Lt. Co.....	1,866 54							
	Pardeeville	P. Elec. Light Plant.....	833 90							
	Park Falls	P. F. Water Lt. & P. Co....	4,950 00							
	Platteville	P. Elec. Lt. & P. Co.....	294 68							
	Portage	P. Elec. Lt. Co.....	8,628 08							
	Rt. Washington	Municipal Electric Plant..	7,500 89							
			7,100 00							
	Princeton	Municipal Electric Plant..	1,793 17							
	Rhineland	R. Lighting Co.....	2,540 55							
	Rice Lake	Riedelwadi. Elec. Co.....	1,168 47							
	Ripon	R. Lt. & Water Co.....	2,824 25							
	River Falls	Municipal Electric Plant..	2,261 71							
	Shawano	Municipal Electric Plant..	9,664 01							
	Sheboygan Falls	Falls Lt. & Water Co.....	3,387 96							
	Spartan	O. I. Newton's Sons' Co....	2,714 27							
	Stevens Point	S. P. Ltg Co.....	5,941 90							
	Surgeon Bay	Municipal Electric Plant..	8,363 92							
	Stoughton	Municipal Electric Plant..	4,051 78							
	Tomah	T. Elec. Lt. Co.....	120 00							
	Tonabawk	T. Elec., Water & Tel. Co..	2,805 75							
	Watworth	H. T. Windsor ..	2,451 12							
	Washburn	W. Elec. Lt. & P. Co.....	4,151 40							
			3,716 25							
	Wautesha	W. Gas & Elec. Co.....	14,006 85							
	West Bend	W. B. Heating & L'tg Co....	8,248 86							
	Westfield	W. Milling & Elec. Lt. Co..	2,000 00							
	Weysauwee	W. Elec. Lt. Co.....	587 71							
	Whitewater	W. Elec. Lt. Co.....	5,141 51							
	Total	\$93,510 08 \$1,033 01 \$3,843 07 \$1,269 02 \$151 58 \$1,490 60 \$5,202 07								

Muscoda	Muscoda Elec. Lt. & P. Co.	25 50	51 96	77 46	61 56	61 56	139 04
Needah	Needah Milling & Elec. Co.						
New London	Municipal Electric Plant.				177 53	177 53	177 53
New Richmond	Municipal Electric Plant.	275 00		275 00			275 00
New Richmond	New Richmond Power Co.						
North Milwaukee	No. Milwaukee Lt. & P. Co.	132 68	68 15	184 77	194 02	101 02	479 81
Oconomowoc	Municipal Electric Plant.	334 04	500 17	831 21	308 00	308 00	1,137 21
Oconto	Oconto Electric Co.	138 52	14 18	137 70	84 36		1,221 96
Oconto	People's Land & Mfg. Co.	600 00	143 51	748 51	560 00	560 00	1,362 51
Ontonagon	Ontonagon Electric Light Co.	48 00	10 52	58 52		56 95	134 47
Pardeeville	Pardeeville Elec. Light Plant.	100 00		100 00	17 43	35 43	135 43
Park Falls	Park Falls W. Lt. & P. Co.	100 00	30 00	130 00	150 00	50 00	330 00
Platteville	Platteville Elec. Lt. & P. Co.	628 08		628 08	50 41	50 41	702 43
Portage	Portage Electric Light Co.	1,000 00	500 00	1,500 00			1,500 00
Port Washington	Municipal Electric Plant.						
Princeton	Municipal Electric Plant.						
Rhineland	Rhineland Lighting Co.	443 37	40 91	483 36	185 90	77 00	597 72
Rice Lake	Red Cedar Val. Elec. Co.	170 00		170 00	100 68	35 80	704 28
Ripon	Ripon Light & Water Co.	70 30	15 45	85 75	100 54	15 32	270 68
River Falls	Municipal Electric Plant.	100 00	78 36	178 36	152 90	65 50	263 91
Shawano	Municipal Electric Plant.	430 00	168 47	643 47			681 42
Sheboygan Falls	Falls Light & Water Co.						
Sparta	O. I. Newton's Sons Co.	864 39	7 50	861 89	1,003 10	286 46	597 72
Stevens Point	Stevens Point Lighting Co.	1,857 50		1,857 50	114 52	1,901 06	704 28
Sturgeon Bay	Municipal Electric Plant.	1,302 73	278 52	561 24	592 07	1,322 73	270 68
Stoughton	Municipal Electric Plant.	1,043 11	169 86	1,212 97	95 33	120 83	263 91
Tonaw	Tonaw Electric Light Co.	146 74	165 46	314 20	11 43	6 00	1,438 13
Townshank	T. Elec., Water & Tel. Co.	138 15	516 44	648 59	298 38	177 43	331 68
Waukegan	H. T. Windsor.				85 00	190 94	1,137 91
Waukegan	Waukegan Elec. Lt. & P. Co.	300 00		300 00	38 56	10 50	128 06
West Bend	Waukegan Gas & Elec. Co.	177 45	100 81	278 26	5 56	412 85	772 85
Westfield	West Bend Hgr. & Lig. Co.	1,300 00	5 48	1,305 48	577 37	664 80	948 06
Weyauwega	Westfield Mill. & El. Lt. Co.				65 00	97 43	1,302 90
Weyauwega	Weyauwega Electric Light Co.				100 00	100 00	1,302 90
Whitefish	Whitefish Electric Light Co.	750 00		750 00			1,302 90
Total.		\$19,378 13	\$5,686 36	\$26,074 49	\$1,069 48	\$3,333 75	\$45,354 39

ELECTRIC UTILITIES, CLASS B.
DETAILED OPERATING EXPENSE—Continued.

Location.	Name of company.	Consumption.					
		COMMERCIAL.					
		Trimming and inspect- ing lamps— commercial.	Commercial lamp supplies and renewals.	Miscellaneous commercial supplies and expenses.	Customers' premises expenses.	M inter- nance commercial lamps.	Total commercial consump- tion.
Alma	Alma Electric Light Co.	\$860 00			\$860 00		\$760 00
Antigo	Antigo Electric Light Co.						
Aradiah	Municipal Electric Plant		\$93 18		68 97		132 15
Athens	Athens Electric Light & Power Co.		12 82		30 20		78 97
Baraboo	Baraboo Lighting Co.	43 05					
Beaver Dam	Beaver Dam Light & Power Co.		206 51				206 51
Belleville	Belleville Mills & Electric Light Plant						
Berlin	Berlin Lighting, Heating & Power Co.						
Black River Falls	Municipal Electric Plant						
Bloomer	Bloomer Electric Light Plant						
Chetek	Chetek Light & Power Co.						
Clintonville	Municipal Electric Plant				10 00		10 00
De Pere	De Pere Light & Power Co.	15 12	12 24		41 04	\$3 60	72 00
Durand	Durand Light & Power Co.						
Edgerton	Edgerton Electric Light Co.	10 00	60 00	24 00	20 00	10 00	124 00
Evansville	Municipal Electric Plant	-					
Glays Mills	Glays Mills Electric Co.	30 00					30 00
Grand Rapids	Grand Rapids Electric & Water Co.						
Hudson	Barkhardt Milling & Elec. Power Co.				7 48		7 48
Kaukauna	Kaukauna Gas, Electric Light & P. Co.	34 86	547 52		45 39	387 41	1,025 18
Kewaunee	Municipal Electric Plant						
Lake Geneva	Equitable Electric Light Co.				256 77		253 77
Lake Mills	Creamery Package Mfg. Co.						
Medford	Medford Light & Heating Co.						
Mellen	Mellen Light & Water Co.				25 00		25 00
Menomonie	Menomonie Electric Light & Power Co.						
Merrill	Merrill Railway & Lighting Co.				20 14		20 14
Mineral Point	Mineral Point Electric Light Co.			225 60	951 71		1,177 31
Mondovi	Mondovi Electric Light & Power Co.						
Montello	Montello Granite Co.						

Muscoda	Muscoda Electric Light & Power Co.								
Necedah	Necedah Milling & Elec. Co.								
New London	Municipal Electric Plant		504 31	183 49					686 80
New Richmond	Municipal Electric Plant								
New Richmond	New Richmond Power Co.								
North Milwaukee	North Milwaukee Light & Power Co.				30 07	2 00			32 07
Oconomowoc	Municipal Electric Plant								
Oconto	Oconto Electric Co.		152 81						152 81
Oconto	People's Land & Mfg. Co.		106 42	48 00	338 25				534 67
Omro	Omro Electric Light Co.								48 00
Pardeeville	Pardeeville Electric Light Plant.	60 00							60 00
Park Falls	Park Falls Water, Lt. & P. Co.		73 17	30 00		25 00			130 17
Platteville	Platteville Elec. Lt. & P. Co.				60 06				69 05
Portage	Portage Electric Light Co.		240 00						240 00
Port Washington	Municipal Electric Plant	155 00	300 00	50 00	100 00	35 00			640 00
Princeton	Municipal Electric Plant								
Rhinelander	Rhinelander Lighting Co.	4 61	17 13		7 33	88			29 91
Rice Lake	Red Cedar Val. Electric Co.			19 43					19 43
Ripon	Ripon Light & Water Co.		38 76		48 35				77 11
River Falls	Municipal Electric Plant	5 00	15 00	20 00	10 00	10 00			60 00
Shawano	Municipal Electric Plant								
Shoebogyan Falls	Falls Light & Water Co.		253 53						253 53
Sparta	O. I. Newton's Sons Co.	13	403 10	23 30	84 21	5 78			516 48
Stevens Point	Stevens Point Lighting Co.								
Sturgeon Bay	Municipal Electric Plant				35 13				35 13
Stoughton	Municipal Electric Plant								
Tomah	Tomah Electric Light Co.				6 27				6 27
Tomahawk	Tomahawk Electric, Water & Tel. Co.		8 86	54		1 68			11 08
Walworth	H. T. Windsor		6 00						11 00
Washburn	Washburn Electric Light & Power Co.	5 00							
Wauskeha	Wauskeha Gas & Electric Co.	60 00	240 44		213 91	30 00			544 35
West Bend	West Bend Heating & Lighting Co.	90 00	805 78			22 00			923 73
Westfield	Westfield Milling & Electric Light Co.								
Weyauwega	Weyauwega Electric Light Co.								
Whitewater	Whitewater Electric Light Co.		183 04						183 04
Total	Total	\$898 77	\$4,349 60.	\$953 31	\$2,769 38	\$533 35			\$9,187 81

**ELECTRIC UTILITIES, CLASS B.
DETAILED OPERATING EXPENSES.—Continued.**

Location.	Name of company.	Consumption—Concluded.					Commercial.		
		MUNICIPAL CONTRACT LIGHTING.					Col- lection expen- ses.	Pro- motion business ex- penses.	Total com- mercial.
		Trimming and inspecting municipal contract lamps.	Municipal contract lamp supplies and incan- descent lamp renewals.	Miscel- laneous municipal contract lighting supplies and expenses.	Mainte- nance municipal contract lamps.	Total municipal con- sumption.			
Alma	Alma Electric Light Co.....	\$380 00				\$380 00	\$1,140 00		
Antigo	Antigo Electric Light Co.....								
Arcadia	Municipal Electric Plant.....								
Athens	Athens Elec. Lt. & P. Co.....		\$79 07		\$107 75	186 82	318 97	\$12 07	\$12 07
Baraboo	Baraboo Lighting Co.....	110 00	50 00			160 00	238 07	537 82	564 22
Beaver Dam	Beaver Dam Lt. & P. Co.....	139 12	45 79		213 30	398 21	604 75		
Belleville	Belleville Mills & El. Lt. Pit.....								
Berlin	Berlin Lig. Htg. & P. Co.....	127 46	16 83		143 92		143 92		
Black River Falls..	Municipal Electric Plant.....		102 00		102 00		102 00	62 50	982 42
Bloomer	Bloomer Electric Lt. Plant.....	60 00	66 00			136 00	136 00		
Chetek	Chetek Light & Power Co.....		11 70	\$16 98	24 35	52 98	62 98		
Clintonville	Municipal Electric Plant.....		40 06		163 20	203 25	203 25		
De Pere	De Pere Light & Power Co.....	10 91	52 92		8 16	72 02	144 02	350 00	450 00
Durand	Durand Light & Power Co.....				43 60	43 60	43 60		
Edgerton	Edgerton Electric Light Co.....	15 00	95 00	10 00	106 00	226 00	350 00	200 00	210 00
Evansville	Municipal Electric Plant.....	30 00			102 44	132 44	162 44	60 00	70 00
Gays Mills	Gays Mills Electric Co.....	3 00			3 00	3 00	120 00	8 40	178 40
Grand Rapids	G. R. Elec. & Water Co.....	380 00	227 54	114 00	671 54	671 54	671 54	110 00	350 00
Hudson	Burkhardt M. & Elec. P. Co.....	308 50		83 54	283 55	684 59	692 07	102 15	102 15
Kaukauna	K. Gas, El. Lt. & P. Co.....	240 02	149 53		206 66	596 21	1,611 89	1,227 83	1,227 83
Kewaunee	Municipal Electric Plant.....							60 00	60 00
Lake Geneva	Equitable Elec. Lt. Co.....	72 00				72 00	528 77	38 50	153 50
Lake Mills	Creamery Package Mfg. Co.....		13 50	54 00	4 25	71 75	71 75	14 00	54 00
Medford	Medford Lt. & Heating Co.....							120 00	120 00
Mellen	Mellen Light & Water Co.....	50 00	30 00	20 00	10 00	110 00	135 00	25 00	75 00

	Menom.	Ellec. Lt. & P. Co.	98 06	17 33	98 06	903 08	233 16	120 08	199 13	313 50
Merrill	Merrill Railway & Ltg. Co.	675 36	901 06	253 46	1,253 88	2,486 19	191 25	102 59	293 84	
Mineral Point	Min. Pt. Elec. Lt. Co.									
Mondovi	Mondovi Elec. Lt. & P. Co.									
Montello	Montello Granite Co.									
Muscodah	M. Elec. Lt. & P. Co.									
Necedah	Necedah Milling & Elec. Co.									
New London	Municipal Electric Plant									
New Richmond	Municipal Electric Plant									
New Richmond	New Richmond Power Co.									
North Milwaukee	N. Milw. Lt. & P. Co.	119 75	159 48	5 53	107 22	444 98	477 05	291 71	75 37	297 98
Oconomowoc	Municipal Electric Plant	73 00				73 00	73 00	56 23		36 23
Oconto	Oconto Electric Co.	194 32	183 48	6 49	124 95	459 24	613 06	292 12		232 12
Oconto	Peoples Land & Mfg. Co.						584 02	144 00	63 00	207 00
Ontonagon	Ontonagon Electric Light Co.		34 00	3 13	43 00	85 13	133 13	45 00		45 00
Pardeeville	Pardeeville Elec. Lt. Plant.	5 00	38 00	9 00	4 00	56 00	116 00	145 00	96 00	241 00
Park Falls	P. F. Water, Lt. & P. Co.	76 00	53 43			137 43	237 60			
Platteville	Platteville El. Lt. & P. Co.	98 23		66 16		164 83	233 44	245 00	82 44	327 44
Portage	Portage Electric Light Co.	144 00	156 00		70 00	370 00	610 00	60 00	120 00	180 00
Port Washington	Municipal Electric Plant	204 00	73 40		10 00	293 40	683 40	131 00		131 00
Princeton	Municipal Electric Plant	12 50	3 76		5 50	21 76	21 76	28 41		22 41
Rhineland	Rhineland Lighting Co.	40 81	73 13	1 64	1 39	116 96	146 91	193 50		146 50
Rice Lake	Red Cedar Val. Elec. Co.	91 50	9 84			101 34	130 78			
Ripon	Ripon Light & Water Co.	214 28			66 53	280 81	337 98	139 37	515 12	704 39
River Falls	Municipal Electric Plant	100 00	87 93	30 00	40 00	247 93	307 93	101 00		101 00
Shawano	Municipal Electric Plant			280 00		280 00	280 00	17 03		17 03
Shioyan Falls	Falls Light & Water Co.						260 53	16 80		16 80
Sparta	O. L. Norton's Sons Co.	147 81	12 24	151 29	9 17	260 51	384 99	44 75		44 75
Stevens Point	Stevens Point Lighting Co.		65 37			65 37	259 15	85 25		354 45
Sturgeon Bay	Municipal Electric Plant	98 37	355 86	203 53		658 79	688 92	79 20		79 20
Stoughton	Municipal Electric Plant	8 32	66 86		18 39	98 97	100 24	251 61		251 61
Tomah	Tomah Electric Light Co.	45 44	8 83		7 93	61 65	73 73	137 30	12 75	150 05
Tomahawk	T. Elec., Water & Tel. Co.	102 51		6 00	149 73	253 59	273 73	98 75	98 75	367 47
Waltham	H. T. Windsor	55 09	23 59		58 47	137 15	148 15	3 50	3 50	3 50
Washburn	Washburn El. Lt. & P. Co.	70 00		50 00		190 00	130 00	135 00		135 00
Waukesha	Waukesha Gas & Elec. Co.	163 43	944 53	1 69	239 13	697 76	1,248 11	693 05	2 00	693 05
West Bend	West Bend Htg. & Ltg. Co.	192 00	155 18			347 18	1,970 91	63 25		63 25
Westfield	W. Milling & Elec. Lt. Co.	100 00				100 00	100 00			
Weyauwega	Weyauwega Elec. Lt. Co.									
Whitewater	Whitewater Electric Lt. Co.	210 00				210 00	403 04	180 00		180 00
Total		\$5,908 74	\$8,060 77	\$1,148 98	\$9,747 85	\$12,150 39	\$21,337 55	\$7,748 71	\$2,991 53	\$10,740 34

ELECTRIC UTILITIES, CLASS B.

DETAILED OPERATING EXPENSES—Continued.

		General Expenses.										
Location.	Name of company.	OPERATION.				MAINTENANCE.						
		General office salaries.	General office supplies and expenses.	Law expenses general.	Miscellaneous general expenses.	Railroad commission expenses.	Total operation.	Maintenance general office buildings, fixtures and grounds.	Maintenance general office equipment.	Total maintenance.	Total general expenses.	
Alma	Alma Elec. Lt. Co.											
Anglo	Anglo Elec. Lt. Co.	\$2,039 00	\$333 14				\$2,702 14					\$2,702 14
Aradula	Munle Elec. Plant.											
Athens	A. Elec. Lt. & P. Co.	300 00			\$38 31		338 31					338 31
Baraboo	Baraboo Lighting Co.	300 00	130 00			\$18 15	1,068 15					1,086 15
Beaver Dam	R. L. Lt. & P. Co.											
Belleville	3. Mills & El. Lt. P.	750 00			\$37 94		1,587 94					1,587 94
Berlin	Ltg., Htg. & P. Co.	240 00					240 00					240 00
Black River Falls	Munle Elec. Plant.	1,431 67	361 18		100 34		1,902 19					1,902 19
Bloomer	B. Elec. Lt. Plant.			\$50 00			50 00					50 00
Chetek	Chetek Lt. & P. Co.	900 00					900 00					900 00
Clintonville	Munle Elec. Plant.	720 00					720 00					720 00
De Pere	De Pere Lt. & P. Co.	300 00	20 00		50 00		370 00			\$12 72		382 72
Durand	Durand Lt. & P. Co.	806 60	37 50	20 75			868 85					840 00
Edgerton	Edgerton El. Lt. Co.	600 00	100 00		40 00		800 00			40 00		840 00
Evansville	Munle Elec. Plant.	120 00					120 00					120 00
Gays Mills	Gays Mills Elec. Co.											
Grand Rapids	G. R. E. & Water Co.	1,675 00	228 70		19 85		19 85			3 00		322 85
Hudson	Buckhardt M. & E. P. Co.	4,189 64	211 83	330 50			1,903 70					1,903 70
Kautana	K. G., El. Lt. & P. Co.	2,200 00	103 51		176 62	141 50	5,040 09			\$36 70		5,094 79
					251 16		2,574 67					2,574 67
Kewaunee	Munle Elec. Plant.		10 88				10 88					10 88
Lake Geneva	Equitable El. Lt. Co.	1,950 00	825 80				2,775 80					2,775 80
Lake Mills	Cream. P. Mfg. Co.											
Medford	M. Lt. & Htg. Co.	600 00	41 48				641 48					641 48
Mellen	M. Lt. & Water Co.	275 00	25 00			30 00	330 00					330 00

**ELECTRIC UTILITIES, CLASS B.
DETAILED OPERATING EXPENSES—Continued.**

Location.	Name of company.	Injuries and damages.	Undistributed.						Summary of Operating Expenses.			
			Insur- anc.	Station- ery and print- ing.	Opera- tion of stores depart- ment.	Mainte- nance depart- ment. equip- ment. build- ings, fix- tures and grounds.	Opera- tion utility equip- ment.	Mainte- nance utility equip- ment. build- ings, fix- tures and grounds.	Total undis- tributed.	Total power.	Total trans- mission and trans- forma- tion.	Total stor- age.
Alma	A. Elec. Lt. Co.		\$103 50						\$103 50	\$2,057 97		
Antigo	Antigo Elec. Lt. Co.	\$785 60							785 60	14,162 83		
Arendia	Municipal Electric Plant		79 75	\$9 50					89 25	2,832 15		
Athens	A. Elec. Lt. & P. Co.		11 11						11 11	1,966 54		\$1 42
Baraboo	B. Lighting Co.	130 37							130 37	5,664 44		
Beaver Dam	B. D. Lt. & P. Co.		122 19						122 19	3,992 06		
Belleville	B. Mills & Elec. Lt. Plt.									296 46		
Berlin	B. Ltg., Htg. & P. Co.	3 5 00							315 00	21,983 69		
Black River Fls.	Municipal Electric Plant	51 20							51 20	932 43		
Bloomer	B. Elec. Lt. Plant.	40 00		10 00					50 00	711 00	\$12 00	
Chetek	Chetek Lt. & P. Co.			11 86	\$30 00					1,174 67	15 73	
Clintonville	Municipal Electric Plant		63 06	54 81					121 50	4,804 55		
De Pere	De Pere Lt. & P. Co.	155 65		23 00					178 65	1,444 32		
Durand	Durand Lt. & P. Co.	123 75							123 75	1,777 88	12 10	
Edgerton	Edgerton Elec. Lt. Co.	61 10		30 00	50 00	\$60 00	\$127 75		318 85	4,444 02	500 00	
Evansville	Municipal Electric Plant		216 94						216 94	3,077 65	338 37	
Gay's Mills	Gay's Mills Electric Co.									150 00	640 00	
Grand Rapids	G. R. Elec. & W. Co.	1,000 00	105 00	247 91					1,352 91	5,667 75	660 00	
Hudson	Burkhard Mill. & E. Co.	11 50	154 05	122 36					287 82	2,486 89	279 05	
Kaukauna	K. Gas, E. Lt. & P. Co.	337 76							337 76	4,564 12		
Kewaunee	Municipal Electric Plant									1,481 87		
Lake Geneva	Equitable Elec. Lt. Co.	350 07					659 70	\$306 09	1,215 86	10,285 25		
Lake Mills	Cream. Pkg. Mfg. Co.	38 00		11 50					49 50	2,831 76		
Medford	M. Lt. & Heating Co.									5,133 20		
Mellen	M. Lt. & Water Co.	133 86		\$3 00	15 00			35 00	208 86	2,108 00		

ELECTRIC UTILITIES, CLASS B.
DETAILED OPERATING EXPENSES—Concluded.

Location.	Name of company.	Summary of Operating Expenses—Concluded.						Depreciation.	Taxes.	Total operating expenses.
		Total distribution.	Total consumption.	Total commercial.	Total general.	Total undistributed.	Total of foregoing.			
Alma	Alma Electric Light Co.	\$203 71	41,140 00	.....	\$2,702 14	\$108 50	\$2,101 47	.....	\$59 40	\$2,260 87
Antigo	Antigo Electric Light Co.	240 70	.....	.....	.....	705 00	19,001 28	.....	827 51	19,828 09
Arcadia	Municipal Electric Plant.....	231 90	.....	.....	.....	89 25	3,182 10	.....	.....	3,182 10
Athens	Athens Elec. Lt. & P. Co.	230 97	318 97	\$12 07	338 31	11 11	2,863 32	\$463 30	88 02	3,434 54
Baraboo	Baraboo Lighting Co.	224 77	236 07	504 23	1,008 15	130 81	7,918 02	.....	545 40	8,463 42
Beaver Dam	Beaver Dam Lt. & P. Co.	387 13	604 75	.....	1,587 54	122 19	6,604 09	1,041 06	369 84	8,045 50
Belleville	B. Mills & Elec. Lt. Plant.....	23 75	.....	.....	240 00	583 21	.....	.....	19 75	551 96
Berlin	Berlin Lig., Htg. & P. Co.	611 42	143 92	.....	1,902 19	315 00	24,956 22	.....	612 00	25,568 22
Black River Falls	Municipal Electric Plant.....	.....	102 00	982 42	.....	51 30	2,068 05	.....	.....	2,068 05
Bloomer	Bloomer Electric Lt. Plant.....	.....	126 00	.....	50 00	50 00	949 00	.....	90 00	1,039 00
Chetek	Chetek Light & Power Co.	83 60	62 98	.....	900 00	71 86	2,238 84	.....	57 19	2,316 03
Clintonville	Municipal Electric Plant.....	45 93	203 25	.....	720 00	121 60	5,895 23	.....	.....	5,863 23
De Pere	De Pere Light & Power Co.	4,246 44	144 02	430 00	832 72	178 66	6,849 15	.....	866 58	7,715 73
Durand	Durand Light & Power Co.	42 40	43 60	.....	1,833 17	133 75	3,363 40	.....	.....	3,363 40
Edgerton	Edgerton Electric Light Co.	1,150 00	350 00	210 00	540 00	318 55	7,812 87	.....	109 07	7,921 94
Evansville	Municipal Electric Plant.....	990 33	162 44	60 00	120 00	216 94	4,985 72	1,707 88	.....	6,693 61
Gays Mills	Gays Mills Electric Co.	122 00	3 00	128 40	22 83	.....	1,086 35	214 90	81 15	1,288 30
Grand Rapids	G. R. Elec. & Water Co.	2,353 36	671 54	350 00	1,608 70	1,533 91	13,221 26	6,024 50	499 98	18,745 69
Hudson	Burkhardt M. & El. P. Co.	2,133 30	692 07	104 15	5,098 79	237 82	11,072 08	6,300 00	876 06	18,248 14
Kaukauna	K. Gas, Elec. Lt. & P. Co.	1,244 96	1,611 39	1,227 58	2,674 67	587 76	11,940 73	.....	636 64	12,577 37
Kewaunee	Municipal Electric Plant.....	.....	.....	60 00	10 88	.....	1,532 75	.....	.....	1,532 75
Lake Geneva	Equitable Elec. Lt. Co.	2,915 14	228 77	153 50	2,775 89	1,215 96	17,674 10	8,625 41	456 30	21,656 12
Lake Mills	Creamery Package Mfg. Co.	2,849 07	71 75	54 00	.....	49 50	6,839 08	1,000 00	69 00	6,921 03
Medford	Medford Lt. & Htg. Co.	660 92	.....	120 00	641 43	.....	6,155 00	.....	199 98	6,755 38
Mellen	Mellen Lt. & Water Co.	375 00	135 00	75 00	350 00	208 89	3,251 96	1,141 40	79 99	4,468 28
Menomonie	Menom. Elec. Lt. & P. Co.	359 81	253 16	812 20	2,312 11	102 44	8,132 63	2,885 04	397 21	11,415 88
Merrill	Merrill Ry. & Lig. Co.	3,075 26	2,436 19	223 94	.....	465 71	13,699 69	6,000 00	324 22	20,068 88
Mills Point	M. P. Elec. Lt. Co.	790 85	.....	.....	9,713 17	1,089 17	15,813 10	.....	270 78	16,083 88
Mondovi	M. Elec. Light & P. Co.	46 60	30 70	375 00	2,46 33	63 10	2,092 01	.....	.....	2,092 01
Montello	Montello Granite Co. ....	.....	.....	.....	.....	97 00	3,799 33	368 00	50 66	4,217 98

ELECTRIC UTILITIES, CLASS B.
STEAM GENERATION APPORTIONMENT ACCOUNT.

Location.	Name of company.	Operat- ing labor.	OPERATION.				MAINTENANCE.			APPORTIONED TO—		
			Fuel for steam.	Water for steam.	Miscel- laneous supplies and ex- penses.	Total opera- tion.	Main- tenance boiler plant equip- ment.	Main- tenance of boiler plant build- ings, fixtures, and grounds.	Total mainte- nance	Total cost of steam.	Electric utility.	Other utili- ties.
Alma	A. Elec. Lt. Co.	\$180 00	\$1,120 31	\$35 00	.....	\$1,665 31	.....	.....	.....	\$1,665 31	\$1,665 31	.....
Antigo	A. Elec. Lt. Co.	1,000 00	10,153 70	.....	\$34 02	11,317 72	.....	\$500 50	\$500 50	11,917 31	11,917 31	.....
Arcadia	Municipal Light Plant.	.....	1,527 50	.....	.....	1,527 50	.....	.....	.....	1,527 50	1,527 50	.....
Athens	A. Elec. Lt. & P. Co.	480 00	1,078 50	.....	.....	1,558 50	.....	.....	.....	1,558 50	1,558 50	.....
Baraboo	B. Lighting Co.	823 94	4,323 98	.....	152 79	5,300 71	\$586 82	6 45	593 27	5,893 98	4,668 98	\$1,300 00
Beaver Dam	B. D. Lt. & P. Co.	314 98	2,275 73	.....	53 93	2,674 64	44 04	.....	44 04	2,718 68	2,718 68	.....
Berlin	B. Ltg., Htg. & P. Co.	1,842 80	16,918 26	.....	156 70	18,977 94	310 00	68 27	378 17	19,347 11	19,347 11	.....
Clintonville	Municipal Light Plant.	800 00	3,187 94	.....	100 35	4,068 49	42 80	1 61	43 87	4,132 36	4,132 36	.....
Evansville	Municipal Light Plant.	704 01	2,199 52	.....	5 00	2,905 56	60 00	15 00	75 00	2,983 56	2,168 69	821 17
Kaukauna	K. Gas, El. Lt. & P. Co.	258 73	421 51	.....	5 20	925 44	.....	58 19	58 19	983 63	983 63	.....
Kewaunee	Municipal Light Plant.	270 00	630 00	.....	48 93	913 93	.....	.....	.....	943 93	943 93	.....
Lake Geneva	Equitable Elec. Lt. Co.	867 02	5,901 17	43 75	164 44	6,976 38	498 97	.....	498 97	7,405 35	7,405 35	.....
Lake Mills	Cream. Pkge. Mfg. Co.	304 88	1,825 00	13 00	29 83	2,071 21	.....	.....	.....	2,071 21	2,071 21	.....
Medford	M. Lt. & Heating Co.	900 00	3,846 00	.....	.....	4,446 00	.....	.....	.....	4,446 00	4,446 00	.....
Mellen	M. Lt. & Water Co. ....	.....	1,100 00	.....	.....	1,100 00	.....	.....	.....	1,100 00	1,100 00	.....
Merrill	M. Ry. & Ltg. Co.	8 35	117 08	.....	.....	125 38	421 87	.....	421 87	547 25	547 25	.....
Mineral Point	M. P. Elec. Lt. Co.	1,200 00	7,833 63	.....	941 91	9,985 54	85 00	.....	85 00	9,380 54	9,380 54	.....
Mondovi	M. Elec. Lt. & P. Co.	82 80	765 58	30 00	14 27	898 65	.....	.....	.....	892 65	892 65	.....
Necedah	N. Milling & Elec. Co.	660 00	711 00	.....	31 72	1,398 72	.....	.....	.....	1,398 72	1,398 72	.....
New London	Municipal Light Plant.	1,453 70	4,183 20	.....	106 88	5,762 84	18 80	109 19	128 05	5,880 89	5,880 89	.....

No.	Milwaukee.	N. M. Lt. & P. Co.	3,059 70	136 63	263 49	4,051 36	61 19	60 27	121 37	4,172 73	4,172 73
Oconomowoc	805 49	Municipal Light Plant.	5,229 02	.....	36 38	6,070 89	155 85	.....	155 85	6,226 74	6,226 74
Oconto	1,332 29	Oconto Electric Co.	2,049 24	.....	33 50	3,417 03	280 02	.....	280 02	3,697 05	3,697 05
Omaro	800 00	Omaro Electric Co.	1,303 88	1 61	52 34	1,657 83	6 36	.....	6 36	1,664 19	1,664 19
Pardeeville	.....	P. Elec. Light Plant.	2,8 00	.....	.....	238 00	.....	.....	.....	238 00	238 00
Platteville	1,060 00	P. Elec. Lt. & P. Co.	5,685 09	205 77	121 06	7,031 92	200 78	.....	200 78	7,232 70	7,232 70
Pt. Washington	750 00	Municipal Light Plant.	5,000 00	.....	133 33	5,833 33	.....	.....	.....	5,833 33	5,833 33
Princeton	.....	Municipal Elec. Plant.	118 73	.....	17 02	135 77	14 75	.....	14 75	150 52	150 52
Rice Lake	.....	Red Cedar El. Co.	234 14	.....	.....	234 14	.....	.....	.....	234 14	234 14
Ripon	443 00	Ripon Lt. & Water Co.	3,550 16	.....	46 97	4,050 13	29 16	7 83	36 99	4,117 12	2,038 55
Shawano	707 62	Municipal Elec. Plant.	6,229 86	.....	1,589 51	8,569 99	415 73	231 45	647 18	9,244 17	6,162 76
Sheboygan Falls	546 00	Falls Lt. & Water Co.	1,270 86	.....	.....	1,816 86	.....	.....	.....	1,816 86	1,816 86
Sparta	111 25	O. I. Newton's Sons Co.	296 41	.....	9 51	419 23	257 63	.....	257 63	676 86	676 86
Stevens Point	.....	S. P. Lightg. Co.	201 00	.....	.....	231 00	.....	.....	.....	231 00	231 00
Sturgeon Bay	1,131 11	Municipal Elec. Plant.	6,475 00	.....	.....	7,606 76	.....	.....	.....	7,606 76	6,897 92
Stoughton	294 23	Municipal Elec. Plant.	1,324 81	.....	.....	1,819 10	64 60	.....	64 60	1,883 79	1,883 79
Washburn	902 30	W. Elec. Lt. & P. Co.	2,370 41	.....	46 95	3,019 87	.....	.....	.....	3,019 86	3,019 86
Wausau	733 12	W. Gas & Elec. Co.	3,043 25	25 07	125 17	4,546 61	119 71	90	190 61	4,667 22	3,105 19
West Bend	924 30	W. B. Htg. & Ltg. Co.	4,614 15	.....	32 60	5,571 28	304 50	.....	304 50	5,875 78	5,233 61
Whitewater	1,425 00	W. Elec. Lt. & P. Co.	1,455 31	120 00	.....	3,009 51	.....	.....	.....	3,000 51	3,000 51
Wisconsin	662 00	H. T. Windsor	2,577 93	.....	.....	3,239 90	.....	.....	.....	3,239 90	3,239 90
Total	824,636 11	.....	\$727,794 56	\$399 83	\$3,689 51	\$156,719 96	\$2,909 00	\$1,138 75	\$5,067 75	\$161,787 73	\$151,738 58
											\$10,034 15

¹ Accounts not apportioned in detail.

ELECTRIC UTILITIES, CLASS A.
BALANCE SHEET.
Assets.

Location.	Name of company.	PROPERTY AND PLANT.		Treasury securities.	Stocks, bonds and other investments.	Reserve, sinking and special fund assets.
		Cost beginning of year.	Construction current year.			
Appleton	Wla. Tr. Ld., H. & P. Co.	\$770,755 74	\$10,805 21	\$102,204 00	\$635 00	\$5,780 00
Ashland	Ashland Ld., P. & St. Ry. Co.	535,173 57				
Bellot	Bellot Water, Gas & Elec. Co.	428,757 57	31,802 73		2,500 00	155 64
Chippewa Falls	Chippewa Falls W. & L. Co.	84,833 30	104 43			
Fan Clairo	Chippewa Valley Ry., Ld. & P. Co.	1,541,802 75	50,277 02			1,053 31
Fond du Lac	F. Wla. Ry. & P. Co.	484,322 00	6,748 25	1,375 00	48,882 10	
Green Bay	Green Bay Gas & Elec. Co.	593,934 10	9,482 07		2,001 12	
Green Bay	Minuhin Bldg. Co.	261,175 00	10,813 73			
Janesville	Janesville Electric Co.	177,499 55	2,510 71	4,000 00		17,610 28
Kenosha	Kenosha Gas & Electric Co.	582,551 35	6,000 77			9,000 00
La Crosse	La Crosse Gas & Elec. Co.	1,215,094 07	9,777 11		922 00	
Madison	Madison Gas & Electric Co.	1280,294 42	6,889 85			
Manitowish	Manitowish Elec. Ld. Co.	91,359 14	11,549 03			
Marquette	Menominee & Marinette Ld. & Tr. Co.	104,100 21	6,536 70			
Milwaukee	Commonwealth Power Co.	108,115 51				
Milwaukee	Milwaukee Ld., H. & Tr. Co.	1,298,909 46	46,418 15		2,250,641 25	7,500 00
Milwaukee	Plankinton Elec. Ld. & P. Co.	201,431 21	278 30			
Milwaukee	T. M. Elec. Ry. & Ld. Co.	6,151,079 24	105,614 50	100,000 00	325,080 00	910,000 00
Milwaukee	Wells Power Co.	232,708 92	14,048 00			
Oshkosh	Oshkosh Gas Ld. Co.	1,117,241 93	9,072 21		10,537 44	
St. Croix Falls	Man. Imp't Co.	1,618,851 06	11,800 72			
Shohoyan	Shohoyan Ld., P. & Ry. Co.	553,753 04				
Superior	Northern Power Co.	175,000 00	6,980 84			
Superior	Superior W. Ld. & P. Co.	885,295 27	21,576 17	78,435 00		
Watertown	Watertown Gas & Elec. Co.	224,001 77	7,546 64	50,000 00		
Waupun	Waupun St. R. Co.	9,084,845 03			58,004 88	
Total		\$10,084,213 87	\$410,092 87	\$530,214 00	\$2,660,373 70	\$951,170 23

Location.	Name of company.	CURRENT ASSETS.						Open ac- counts.	Deficit.	Total.
		Cash.	Notes and bills receiv- able.	Accounts receiv- able.	Materials and supplies.	Miscel- laneous current assets.	Prepaid accounts.			
Appleton	Wis. Tr., Lt. H. & P. Co.....	\$29,688 51	\$6,374 15	\$2,399 74	\$0,991 09	.....	\$614 76	.....	.....	\$33,511 30
Ashland	A. Lt., P. & St. Ry. Co.....	1,304 49	.....	7,556 47	3,052 70	.....	4,947 89	\$2,232 00	.....	346,366 88
Beloit	B. Water, Gas & Elec. Co.....	.....	750 00	7,195 69	7,945 70	\$101 66	169 51	4,440 79	.....	484,885 18
Chippewa Falls.....	C. F. W. W. & L. Co.....	.....	.....	2,037 63	6,023 37	.....	.....	355 53	.....	98,338 37
Eau Claire.....	Chp. Val. Ry., Lt. & P. Co. ¹	904 49	.....	16,134 72	5,481 16	928 45	.....	.....	.....	1,685,979 50
Fond du Lac.....	E. Wis. Ry. & P. Co.....	2,667 97	.....	12,920 62	10,147 09	3,391 24	815 80	286 64	.....	571,527 31
Green Bay.....	G. B. Gas & Elec. Co.....	151 65	.....	9,216 91	4,108 40	591 46	455 29	.....	\$18,650 05	574,550 24
Green Bay.....	Minan Bldg. Co.....	50 15	.....	1,050 35	97 23	.....	.....	.....	6,067 67	53,855 13
Janeville.....	J. Electric Co.....	2,756 39	82 30	6,053 50	2,364 15	.....	133 94	4 65	.....	513,170 37
Kenosha	K. Gas & Elec. Co.....	985 22	6,375 00	8,104 08	2,983 60	377 72	78 56	.....	.....	316,914 00
La Crosse	La C. Gas & Elec. Co.....	13,440 73	.....	14,720 25	12,771 79	.....	2,397 09	407 57	.....	1,399,405 51
Madison	M. Gas & Electric Co.....	9,553 69	.....	19,127 20	9,253 33	.....	.....	.....	.....	725,119 66
Manitowoc	M. Elec. Lt. Co.....	1,203 46	.....	4,023 37	2,253 72	.....	133 19	.....	.....	110,333 13
Marquette	Men. & Mar. Lt. & Tr. Co.....	448 49	100 00	2,837 15	1,874 99	530 00	.....	.....	.....	118,662 85
Millwaukee	Commonwealth Power Co. ²	4,238 51	.....	6,762 32	96 69	.....	164 00	.....	.....	119,407 00
Millwaukee	Mil. Lt., H. & Tr. Co. ³.....	.....	.....	12,383 50	.....	187 50	568 88	1,403 69	.....	3,687,591 88
Millwaukee	Plankton Elec. Lt. & P. Co. ⁴	8,905 51	.....	.....	.....	.....	3,640 28	.....	24,373 31	316,406 11
Millwaukee	T. M. Elec. Ry. & Lt. Co.....	116,038 72	20,214 50	467,911 54	27,116 06	900 83	2,082 31	9,808 78	.....	6,589,796 63
Millwaukee	Wells Power Co.....	514 39	.....	6,396 51	6,933 83	.....	549 42	.....	19,600 91	281,672 70
Oshkosh	O. Gas Lt. Co.....	3,199 24	.....	9,733 33	5,623 66	.....	4,391 45	68 16	.....	1,190,775 15
St. Croix Falls.....	Minn. Imp't Co.....	479 24	.....	.....	730 55	292,708 22	.....	23,590 24	.....	1,948,182 05
Sheboygan	S. Lt., P. & Ry. Co.....	1,608 53	.....	6,022 16	4,244 70	7,008 04	610 43	5,178 57	.....	589,117 16
Superior	Northern Power Co.....	733 43	.....	4,738 31	.....	.....	146 04	.....	.....	137,567 64
Superior	S. W. Lt. & I. Co.....	2,821 92	60 89	14,246 49	10,650 71	51,962 41	2,310 72	300 00	.....	1,048,409 61
Watertown	W. Gas & Elec. Co.....	.....	.....	3,491 71	4,588 80	.....	.....	4,004 41	.....	364,218 33
Wausau	W. St., R. R. Co. ⁵	316 32	.....	8,547 49	8,083 35	.....	.....	.....	.....	568,587 97
Total	Total	\$202,065 37	\$34,017 30	\$331,374 08	\$114,908 64	\$339,587 63	\$24,379 39	\$38,518 06	\$28,710 91	\$24,277,331 47

¹ Balance sheet for electric and street railway combined.² Report for six months—January 1 to June 30, 1909.³ Includes Racine plant.⁴ Includes electric and heating utilities.⁵ Includes construction during current year.⁶ Includes transportation department.

ELECTRIC UTILITIES, CLASS A.

BALANCE SHEET—Concluded.

Liabilities.

Location.	Name of company.	CAPITAL LIABILITIES.			RESERVE SINKING AND SPECIAL FUND LIABILITIES.			CURRENT LIABILITIES.			
		Capital stock—preferred.	Capital stock common.	Funded debt.	Mortgage liabilities.	Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Ac- counts payable.	Matured interest on funded debt un- paid.
Appleton	Wis. Tr., Lt. H. & P. Co.		\$310,000 00	\$464,100 00		\$10,341 60		\$9,853 98	\$7,659 41	\$4,000 00	
Ashland	A. Lt. P. & St. R. R. Co.	\$122,000 00		226,799 10					4,600 00	\$4,000 00	
Beloit	Beloit Water, Gas & Electric Co.	25,000 00	125,000 00	175,000 00					89,762 50	3,476 07	
Chippewa Falls	Chippewa Falls W. & Lig Co.		4,000 00	40,000 00					2,118 37		
Eau Claire	Chipp. Val. Ry., Lt. & P. Co. ¹	100,000 00	800,000 00	650,000 00		15,000 00		750 00	18,975 78	14,100 03	
Fond du Lac	Eastern Wis. Ry. & Lt. Co.		137,500 00	329,332 50					33,835 89	4,067 91	
Green Bay	Green Bay Gas & Electric Co.		270,000 00	232,300 00					61,650 00	7,010 73	
Green Bay	Minabau Bldg. Co.		33,175 00						26,104 03	1,076 10	
Janesville	Janesville Electric Co.		100,000 00	150,000 00					300 60	2,217 14	\$462 50
Kenosha	Kenosha Gas & Electric Co.	40,000 00	80,000 00	120,000 00		8,486 20		4,219 17		4,237 05	
La Crosse	La Crosse Gas & Electric Co.	136,000 00	303,000 00	680,000 00			25,565 00		45,489 58	503 47	
Madison	Madison Gas & Electric Co.		207,816 00	239,500 00					96,823 20	5,726 07	
Manitowish	Manitowish Electric Light Co.		75,000 00			5,949 43			16,000 00		
Marquette	Men. & Mar. Lt. & Tr. Co.		75,000 00	25,110 00					6,867 60		
Milwaukee	Commonwealth Power Co. ²		50,000 00							61,532 31	
Milwaukee	Milwaukee Lt., Ht. & Tr. Co. ³		1,500,000 00	1,678,370 00		47,632 85		7,481 85		187,013 68	986 25
Milwaukee	Plankinton Elec. Lt. & P. Co. ⁴		50,000 00	2,593,400 00	\$200,000 00	30,435 14			30,000 00	4,432 61	
Milwaukee	The Milw. Elec. Ry. & Lt. Co.	900,000 00	1,800,000 00	2,730,400 00		374,563 84		243,937 05	10,000 00	153,723 67	32 2 5 0
Milwaukee	Wells Power Co.		64,000 00			17,088 28			194,738 81	2,385 48	
Oshkosh	Oshkosh Gas Light Co.		533,000 00	585,300 00					1,708 31	609 35	
St. Croix Falls	Minn. Impr. Co.		500,000 00	1,400,000 00					21,608 79	17,990 80	
Sheboygan	Sheboygan Lt., P. & Ry. Co.	133,253 33		816,385 63					18,120 51	4,843 09	42,519 53
Superior	Northern Power Co.		25,000 00							110,468 96	
Superior	Superior W., Lt. & P. Co.		300,000 00	582,750 00		47,500 00	787 50		5,944 05	3,817 43	30,870 00
Watertown	Watertown Gas & Electric Co.		100,000 00	150,000 00		4,993 52			188 56	12,150 22	
Wausau	Wausau Street R. R. Co. ⁵		279,800 00	84,400 00					146,000 00	2,981 90	
Total	Total	\$1,456,333 33	\$7,809,915 00	\$10,943,927 23	\$400,000 00	\$531,983 95	\$26,372 30	\$260,880 98	\$988,334 87	\$604,100 76	\$107,133 63

Location.	Name of company.	CURRENT LIABILITIES—Cont'd.		ACCRUED LIABILITIES.					Open ac- counts.	Surplus.	Total liabilities.
		Depos- its.	Miscel- laneous current liabili- ties.	Taxes accrued.	Unma- tured in- terest on funded debt ac- crued.	Unma- tured in- terest on bills pay- able ac- crued.	Divi- dends ac- crued.	Miscel- laneous liabili- ties ac- crued.			
Appleton	W. Tr. L., H. & P. Co.	\$128 61	.....	\$8,292 80	\$10,395 50	.....	.....	498 65	.....	\$65,849 12	\$229,551 20
Ashland	A. L., P. & St. R. R. Co.	.....	.....	543 20	.....	.....	.....	.....	.....	27,867 93	386,296 98
Beloit	B. W. Gas & Elec. Co.	.....	\$2,493 98	984 11	3,748 96	337 02	.....	177 60	.....	53,872 04	484,825 98
Chippewa Falls	C. F. W. & Lg. Co.	27 00	.....	.....	.....	.....	.....	.....	933 50	3,259 48	93,333 37
Eau Claire	C. V. Ry., Lt. & P. Co.	.....	.....	.....	.....	.....	583 33	.....	.....	36,430 36	1,635,370 50
Fond du Lac	E. Wis. Ry. & Lt. Co.	278 35	122 57	1,410 30	5,085 17	.....	.....	77 38	.....	39,796 22	571,327 31
Green Bay	G. B. Gas & Elec. Co.	113 45	.....	1,070 20	2,133 23	330 54	.....	.....	.....	574,530 24	574,530 24
Green Bay	Minahan Bldg. Co.	.....	.....	.....	.....	.....	.....	.....	.....	53,555 13	53,555 13
Janesville	Janesville Elec. Co.	25 50	9,600 00	1,448 67	1,875 00	.....	1,000 00	.....	100 00	247,140 89	512,170 37
Kenosha	Kenosha Gas & Elec. Co.	616 00	63 19	1,871 42	500 00	.....	.....	.....	60 00	55,855 58	316,914 60
La Crosse	La C. Gas & Elec. Co.	102 65	2,175 37	.....	15,323 48	.....	20,116 03	.....	34,718 82	3,330 50	1,260,405 51
Madison	Madison Gas & Elec. Co.	161 00	.....	1,739 80	73,887 00	.....	.....	.....	445,882 98	113,259 56	725,110 58
Manitowoc	M. Electric Lt. Co.	.....	.....	.....	.....	.....	.....	.....	.....	19,353 92	110,553 92
Marquette	M. & M. Lt. & Tr. Co.	.....	.....	485 00	566 99	142 68	.....	.....	.....	8,941 25	118,692 55
Milwaukee	Commonwealth P. Co.	.....	.....	600 00	.....	.....	.....	.....	.....	7,254 69	119,407 00
Milwaukee	M. Lt., Ht. & Tr. Co.	.....	.....	5,215 80	10,118 12	.....	.....	.....	.....	100,773 24	3,337,501 88
Milwaukee	Plank, Ft. Lt. & P. Co.	.....	.....	685 00	.....	1,013 36	.....	.....	.....	316,406 11	316,406 11
Milwaukee	T. M. E. R. & L. Co.	8,392 26	.....	39,479 19	27,068 33	.....	9,000 00	.....	5,055 07	105,785 11	6,530,706 63
Milwaukee	Wells Power Co.	.....	.....	1,500 00	.....	932 28	.....	1,087 85	.....	281,672 70	281,672 70
Oshkosh	Oshkosh Gas Light Co.	603 74	.....	1,843 30	.....	.....	.....	769 63	.....	35,946 42	1,160,775 65
St. Croix Falls	Minn. Impr. Co.	.....	.....	2,700 00	5,883 33	108 04	.....	.....	.....	.....	1,948,180 05
Sheboygan	S. Lt., P. & Ry. Co.	.....	.....	944 65	.....	.....	.....	1,774 29	.....	21,706 34	539,717 16
Superior	Northern Power Co.	.....	.....	390 00	.....	.....	.....	.....	.....	1,683 68	137,597 64
Superior	S. W. Lt. & P. Co.	3,000 00	.....	.....	2,732 10	479 86	.....	.....	.....	70,078 43	1,048,400 61
Watertown	W. Gas & Elec. Co.	60 00	702 72	116 80	688 50	416 67	416 83	.....	.....	18,764 90	294,218 33
Wausau	Wausau St. R. R. Co.	.....	.....	1,445 97	2,733 90	2,916 60	.....	.....	.....	43,300 37	563,367 97
Total		\$13,508 50	\$15,136 77	\$60,527 30	\$92,798 79	\$6,758 14	\$31,116 82	\$4,355 07	\$98,750 35	\$1,102,379 00	\$21,277,531 47

¹ Balance sheet for electric and street railway combined.

² Report for six months—Jan. 1 to June 30, 1906.

³ Includes Racine plant.

⁴ Includes electric and heating utilities.

⁵ Includes transportation department.

⁶ Includes debenture scrip, \$51,900.00.

⁷ Interest accrued.

⁸ Reconstruction reserve, \$40,446.00; special expenses paid in advance, \$5,436.86.

ELECTRIC UTILITIES, CLASS B.

BALANCE SHEET.

Assets.

Location.	Name of company.	PROPERTY AND PLANT.		Treasury securities.	Stocks, bonds, and other investments.	Reserve, sinking and fund assets.	CURRENT ASSETS.	
		Cost beginning of year.	Construction year.				Cash.	Notes and bills receivable.
Alma	Alma Elec. Lt. Co.	\$5,000 00	\$520 00	\$5,000 00			\$240 26	
Antigo	Antigo Elec. Lt. Co.	81,465 24	6,818 44				154 91	\$3,468 34
Areada	Municipal Electric Plant.	17,815 62	827 84				388 35	
Athens	Athens Elec. Lt. & P. Co.	28,100 10	4,172 47					
Baraboo	Baraboo Lighting Co.	40,000 00	427 87					
Beaver Dam	Beaver Dam Lt. & P. Co. ¹	105,400 84	758 22			\$1,211 77	78 03	
Belleville	Belleville Mills & Elec. Lt. Plant.	2,375 00	125 00					
Berlin	Berlin Ltg., Htg. & P. Co.	119,614 52	2,180 91	82,500 00			706 45	31 04
Black River Falls	Municipal Electric Plant.	11,820 15	575 62				4,908 89	
Bloomer	Bloomer Elec. Lt. Plant.	18,013 79					201 67	
Chetek	Chetek Lt., & P. Co.	6,369 32	509 87				6 59	
Clintonville	Municipal Electric Plant.	21,410 78	1,793 70					
De Pere	De Pere Lt. & P. Co.	55,066 70	425 00	\$200 00			2,776 56	
Durand	Durand Lt. & P. Co.	33,515 65	7,932 16	12,000 00			52 91	
Edgerton	Edgerton Elec. Lt. Plant.	22,723 86	1,064 45				15 87	
Evansville	Municipal Electric Plant.	11,985 87	1,010 78				3,650 56	
Guys Mills	Guys Mills Elec. Co.	2,030 00	119 00				163 23	
Grand Rapids	Grand Rapids Elec. & Water Co.	50,713 10	1,580 26		150 00		1,802 04	110 10
Hudson	Burkhardt Mill. & Elec. P. Co.	86,674 29	3,588 46				568 65	68 45
Kaukauna	Kaukauna Gas, Elec. Lt. & P. Co.	86,369 11	1,009 17	49,000 00	385 92		179 82	
Kewaunee	Municipal Electric Plant.	19,500 82	831 79				270 32	
Lake Geneva	Equitable Elec. Lt. Co.	32,939 03	2,260 01	5,925 00			172 50	
Lake Mills	Creamery Package Mfg. Co. ²		352 07				281 21	
Medford	Medford Lt. & Heating Co.	24,477 61	1,927 20	12,400 00			70 00	
Mellen	Mellen Lt. & Water Co.	24,867 76						
Menomonie	Menomonie Elec. Lt. & P. Co.	35,905 54	703 15			24 81	8,068 80	
Merrill	Merrill Ry. & Ltg. Co.	104,017 72	1,511 83		300 00		2,337 57	
Mineral Point	Mineral Point Elec. Lt. Co.	56,862 00	17,908 06	21,400 00			284 67	
Mondovi	Mondovi Elec. Lt. & P. Co.	14,000 00	3,823 83				645 04	
Montello	Montello Granite Co.	8,680 00						

Muscodia	Muscodia Elec. Lt. & P. Co.	16,400 00	3,038 31						
Necedah	Necedah Milling & Elec. Co.	15,000 00							
New London	Municipal Electric Plant	21,316 96	6,328 03					495 31	
New Richmond	Municipal Electric Plant	20,000 00							
New Richmond	New Richmond Power Co.	2,315 80				200 00			
No. Milwaukee	No. Milwaukee Lt. & P. Co.	21,150 52	654 88						
Oconomowoc	Municipal Electric Plant	51,835 74	8,701 08					350 53	
Oconto	Oconto Elec. Co.	37,433 69	1,083 81					298 91	1,151 72
Oconto	People's Land & Mfg. Co.	58,546 13	3,156 27					139 23	241 37
Omro	Omro Elec. Lt. Co.	10,000 00	373 92					32 23	
Pardeeville	Pardeeville Elec. Lt. Plant	13,499 93	337 30					202 23	
Park Falls	Park Falls Water, Lt. & P. Co.	6,543 18	1,918 77					80 90	
Platteville	Platteville Elec. Lt. & P. Co.	48,192 92	2,693 87			2,930 00		2,345 85	88 00
Portage	Portage Elec. Lt. Co.	26,932 80	4,680 71					46 71	
Pt. Washington	Municipal Electric Plant ^a								
Princeton	Municipal Electric Plant ^a								
Rhinelander	Rhinelander Lighting Co.	107,544 78	253 31			10,000 00		136 33	
Rice Lake	Red Cedar Val. Elec. Co.	123,782 03	16,330 56			80,280 00		2,877 27	
Ripon	Ripon Lt. & Water Co.	49,610 27	1,281 19					147 71	248 50
River Falls	Municipal Electric Plant	34,000 00	633 65						19 00
Shawano	Municipal Electric Plant	20,533 51							
Sheboygan Falls	Falls Lt. & Water Co.	11,174 33	679 40					58 70	
Sparta	O. I. Newton's Sons' Co.	120,208 72	437 70				1,280 27		
Stevens Point	Stevens Point Lit. Co.	133,409 57	2,270 22					32 00	
Sturgeon Bay	Municipal Electric Plant	22,000 00	22,684 96				1,763 55	2,273 37	
Stoughton	Municipal Electric Plant	52,532 81	940 80					3,968 17	
Tomah	Tomah Elec. Lt. Co.	56,329 69						1,996 12	
Tomahawk	Tomahawk El., Water & Tel. Co.	16,678 37	162 50					117 14	
Watworth	H. T. Windsor	8,782 00						275 41	
Washburn	Washburn Elec. L. & P. Co.	20,000 00	347 21					680 48	
Waukesha	Waukesha Gas & Elec. Co.	100,117 03	6,522 39					1,070 00	
West Bend	West Bend Heating & Ltg. Co. ^a	25,903 58						270 80	402 02
Westfield	Westfield Milling & Elec. Lt. Co. ^a	6,512 96							
Weyauwega	Weyauwega Elec. Lt. Co.	20,000 00						1,748 62	
Whitewater	Whitewater Elec. Lt. Co.	59,347 03						146 16	
Total	Total	\$2,494,286 42	\$130,079 33	\$227,505 00	\$14,185 92	\$4,290 40		\$47,371 25	\$5,702 54

¹ Six months' period.² No balance sheet furnished.³ Operated in connection with manufacturing plant. No balance sheet obtainable.⁴ Includes heating utility. ⁵ Includes heating utility. ⁶ Includes Mill property.

ELECTRIC UTILITIES, CLASS B.

BALANCE SHEET—Continued.

Assets—Concluded.

Location.	Name of company.	CURRENT ASSETS—Concluded.				Open accounts.	Deficit.	Total assets.
		Accounts receivable.	Materials and supplies.	Miscellaneous current assets.	Prepaid accounts.			
Alma	Alma Elec. Lt. Co.....	\$444 90	\$783 81					\$11,788 97
Antigo	Antigo Elec. Lt. Co.....		4,205 96		\$194 89		\$6,981 84	48,878 75
Arcadia	Municipal Electric Plant.....	438 31	575 73					28,003 13
Athens	Athens Elec. Lt. & P. Co.....	340 75	4,814 98		64 98			28,749 84
Baraboo	Baraboo Lighting Co.....				267 37	427 85	13,881 88	59,609 45
Beaver Dam	Beaver Dam Lt. & P. Co. ¹	1,594 61	1,618 68		26 92	412 01		111,170 11
Belleville	Belleville Mills & Elec. Lt. Plant.....		75 00					2,575 70
Berlin	Berlin Ltg., Htg. & P. Co.....	10,379 97	1,622 22		437 25		128,969 85	291,471 32
Black River Falls	Municipal Electric Plant.....		934 41	\$309 46	23 52			18,592 05
Bloomer	Bloomer Elec. Lt. Plant.....		345 93					18,620 39
Chetek	Chetek Lt. & P. Co.....	473 85	217 80					7,517 48
Clintonville	Municipal Electric Plant.....	1,084 15	2,708 40					26,992 08
De Pere	De Pere Lt. & P. Co.....	2,017 44	2,754 04					63,239 74
Durand	Durand Lt. & P. Co.....	216 50	242 42			1,913 98		55,908 71
Edgerton	Edgerton Elec. Lt. Plant.....	1,800 77	1,095 81					26,123 80
Evansville	Municipal Electric Plant.....	83 89	911 54	489 75				17,541 39
Guys Mills	Guys Mills Elec. Co.....		65 00					2,877 98
Grand Rapids	Grand Rapids, Elec. & Water Co.....	4,532 02	2,156 21	1,729 66	276 21			62,808 59
Hudson	Burkhardt Mill. & Elec. P. Co.....	2,157 77	1,240 00		298 39			94,586 01
Kaukauna	Kaukauna Gas, Elec. Lt. & P. Co.....	4,849 59	2,876 03	300 00	96 81	73,069 99		220,134 46
Kewaunee	Municipal Electric Plant.....	1,590 49		1,254 22	59 20			28,511 84
Lake Geneva	Expulable Elec. Lt. Co.....	3,888 02	433 87		84 69			45,778 10
Lake Mills	Cramery Brothers Mfg. Co. ²							
Medford	Medford Lt. & Heating Co.....	850 80	292 00					26,183 82
Mellen	Mellen Lt. & Water Co.....	210 00	405 00		157 23			40,107 19
Menomonie	Menomonie Elec. Lt. & P. Co.....			78 95				48,171 59
Merrill	Merrill Ry. & Ltg. Co.....	1,004 91	1,224 43					205,008 40
Mineral Point	Mineral Point Elec. Lt. Co.....	5,326 78	1,494 50					123,814 39
Mondovi	Mondovi Elec. Lt. & P. Co.....	2,834 52	981 59		850 00		20,493 56	18,766 32
Montello	Montello Granite Co.....		759 45					8,780 00

STATISTICS—ELECTRIC UTILITIES.

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Muscodia	109 16	740 25	19,767 47
Necedah	454 01	16,194 25
New London	1,667 71	1,173 71	31,471 74
New Richmond	.....	.....	.....	.....	20,000 00
New Richmond	397 98	.....	.....	.....	8,507 98
No. Milwaukee	208 50	350 00	38 00	.....	22,456 85
Oconomowoc	3,025 00	1,362 33	230 00	.....	65,736 63
Oconto	809 36	1,167 84	36 00	3,013 65	45,767 06
Oconto	5,303 98	2,538 82	.....	.....	70,230 15
Omro	.....	230 96	88 50	301 21	10,936 81
Pardeeville	.....	441 73	.....	216 38	14,897 39
Park Falls	1,350 92	830 77	.....	.....	13,358 54
Platteville	2,672 29	314 14	110 37	.....	51,390 45
Portage	5,641 70	3,238 38	.....	.....	40,530 39
Pt. Washington	.....	.....	.....	.....	.....
Princeton	.....	.....	.....	.....	.....
Rhineland	4,075 04	1,412 83	.....	1,153 36	194,573 17
Rice Lake	820 02	773 42	80 58	2,430 46	233,764 10
Ripon	174 05	2,532 23	.....	1,374 00	65,308 00
River Falls	439 19	.....	.....	.....	35,000 24
Shawano	.....	474 76	1 96	.....	21,030 23
Sheboygan Falls	.....	331 41	.....	.....	12,304 10
Sparta	1,542 81	3,867 04	230 64	.....	127,867 18
Stevens Point	2,842 05	401 69	.....	16,938 63	157,067 10
Sturgeon Bay	2,933 65	1,174 49	.....	.....	52,382 04
Stoughton	1,192 76	807 62	196 00	.....	58,944 19
Tomah	4,122 41	2,648 92	833 60	.....	66,000 74
Tomahawk	2,316 83	1,401 36	241 87	.....	20,918 47
Walworth	234 34	1,963 82	18 29	.....	11,004 43
Washburn	1,231 33	1,234 23	96 00	.....	23,539 39
Waukesha	3,823 40	5,741 76	87 46	63,046 34	130,618 28
West Bend	500 00	.....	243 56	.....	26,992 40
Westfield	.....	680 49	.....	986 55	8,130 00
Weyauwega	1,558 15	2,199 33	.....	.....	21,748 82
Whitewater	.....	.....	.....	.....	63,250 67
Total	\$26,537 00	\$74,732 48	\$5,090 23	\$70,766 46	\$3,462,725 90

1 Six month's period.

2 Operated in connection with manufacturing plant.

3 No balance sheet data furnished.

4 Includes heating utility.

5 Includes mill property.

18

Eighteen month's period.

ELECTRIC UTILITIES, CLASS B.
BALANCE SHEET—Continued.
Liabilities.

Location.	Name of company.	CAPITAL LIABILITIES.			RESERVE, SINKING AND SPECIAL FUND LIABILITIES.				CURRENT LIABILITIES.		
		Capital stock—preferred	Capital stock—common.	Funded debt.	Mortgage liabilities.	Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Accounts payable.	Matured interest on funded debt unpaid.
Alma	A. Elec. Lt. Co.....	\$4,100 00							\$24,500 00	\$99 36	
Antigo	A. Elec. Lt. Co.....				\$16,000 00				3,150 00		
Armadillo	Municipal Electric Plant										
Athens	A. Elec. Lt. & P. Co....		\$19,500 00	\$10,000 00		\$1,421 06			4,000 00	623 27	
Baraboo	B. Lighting Co. 1.....			49,000 00					4,413 00		\$6,136 45
Beaver Dam	B. D. Lt. & P. Co.....	50,000 00		34,000 00		1,041 66			19,100 00	2 628 24	
Belleville	B. Mills & El. Lt. Plant				1,500 00						
Berlin	R. Ltg. Htg. & P. Co.		100,000 00	63,250 00	100,000 00				2,362 50	10,737 77	
Black Riv. Falls	Municipal Electric Plant				4,000 00					239 66	
Bloomer	B. Elec. Lt. Plant.....								1,050 00		
Chetek	C. Lt. & P. Co.....		5,000 00		1,800 00					236 16	
Clintonville	Municipal Electric Plant			8,000 00						1,152 76	
De Pere	D. P. Lt. & P. Co.....		50,000 00								
Durand	D. Lt. & P. Co.....	35,000 00							10,400 00	837 13	
Edgerton	E. Elec. Lt. Plant.....		16,000 00						8,000 00	613 00	
Evansville	Municipal Electric Plant			11,000 00			\$214 90				
Guys Mills	G. M. Elec. Co.....		2,000 00								
Grand Rapids	G. R. Elec. & Water Co.		16,250 00	20,000 00							
Hudson	Burkhardt M. & E. P. Co.		50,000 00			6,300 00				1,619 48	
Kaukauna	K. G. E. Lt. & P. Co.	100,000 00		105,000 00				\$39 18		1,301 23	6,508 54
Kewaunee	Municipal Electric Plant			20,000 00						1,900 86	
Lake Geneva	Equitable Elec. Lt. Co.		9,000 00			3,526 41			3,000 00		
Lake Mills	Cr. Package Mfg. Co. ^a										
Medford	M. Lt. & Heating Co....		20,000 00						8,500 00	757 53	
Mellen	M. Lt. & Water Co.....	5,000 00			5,750 00	1,141 40			2,168 50	497 54	
Menomonie	M. Elec. Lt. & P. Co....		40,000 00			2,888 04				421 80	
Merrill	M. Ry. & Ltg. Co.....		102,000 00	76,000 00		6,000 00			10,000 00		
Mineral Point	M. F. Elec. Lt. Co.....		50,000 00	50,000 00					12,500 00	9,800 00	
Mondovi	M. Elec. Lt. & P. Co. ^a		14,500 00						3,112 34	215 78	
Montello	M. Granite Co.....					398 00					

Muscodas	M. Elec. Lt. & P. Co.	13,000 00							223 39	150 00
Necedah	N. Milling & Elec. Co.									
New London	Municipal Electric Plant	13,500 00							1,707 06	
New Richmond	Municipal Electric Plant									
New Richmond	N. R. Power Co.	2,500 00			240 00					
No. Milwaukee	N. M. Lt. & P. Co.	12,000 00		2,000 00	300 00			4,462 00	271 00	300 00
Oconomowoc	Municipal Electric Plant	18,000 00						354 75	40,433 31	
Oconto	O. Elec. Co.	5,000 00						4,178 19	2,563 31	
Oconto	People's Land & M. Co.	50,000 00						400 00	96 81	
Omro	O. Elec. Lt. Co.	10,000 00			395 00			4,500 00		
Pardeeville	P. Elec. Lt. Plant	10,000 00								
Park Falls	P. W. Lt. & P. Co.	10,000 00							2,109 59	
Platteville	P. Elec. Lt. & P. Co.	27,000 00			473 38			1,300 00	530 08	
Portage	P. Elec. Lt. Co.	15,000 00		6,000 00					683 43	
Fort Washington	Municipal Elec. Plant ¹									
Princeton	Municipal Elec. Plant ¹									
Rhinelander	R. Lighting Co.			10,000 00	451 08		1,798 10		111,944 05	
Rice Lake	Red Cedar Val. El. Co.	300,000 00		25,000 00			4,048 10		3,618 08	
Ripon	R. Lt. & Water Co.	35,177 91			1,994 01		9,830 50		921 24	
River Falls	Municipal Electric Plant	11,500 00			1,652 00					
Shawano	Municipal Electric Plant	16,500 00						994 75	1,015 25	
Sheboygan Falls	F. Lt. & W. Co.	8,000 00			336 66			3,174 53		
Sparta	O. I. Newton's Sons' Co.	50,000 00		41,500 00				2,064 81	1,534 34	
Stevens Point	S. P. Lighting Co.	52,000 00		65,000 00				14,835 38	31,087 39	702 00
Sturgeon Bay	Municipal Electric Plant	14,040 00						4,089 04		
Stoughton	Municipal Electric Plant	30,000 00								
Tomah	T. Elec. Lt. Co.	55,000 01		2,659 65			1,061 73		6,303 94	
Tomahawk	T. E. Water & Tel. Co.	10,000 00		1,684 13				5,324 97	2 51	
Walworth	H. T. Windsor							5,100 00		
Walworth	W. Elec. Lt. & P. Co.	20,000 00						1,253 97		
Waukesha	W. Gas & Elec. Co.	30,000 00					90 00		50,928 92	
West Bend	W. B. H'g & L'fg Co.	25,000 00		540 65					157 50	
Westfield	W. Milling & En. Lt. Co.	6,000 00		150 00				2,000 00		
Weyauwega	W. Elec. Lt. Co.	20,000 00								
Whitewater	W. Elec. Lt. Co.	60,000 00						1,500 00	236 87	
Total		\$214,109 00	\$1,199,107 91	\$716,790 00	\$98,410 04	\$214 00	\$3,084 01	\$177,397 30	\$0 101 02	\$24,316 89

¹ \$50,000 common stock not included—considered worthless.² Operated in connection with manufacturing plant. No balance sheet obtainable.³ Nine months' report.⁴ No balance sheet data furnished.⁵ Receivers certificates, \$40,000.

ELECTRIC UTILITIES, CLASS B.
BALANCE SHEET—Concluded.
Liabilities—Concluded.

Location.	Name of company.	CURRENT LIABILITIES—concluded.		ACCRUED LIABILITIES.					Open ac- counts.	Surplus.	Total liabilities.
		De- posits.	Miscel- laneous current liabil- ities.	Taxes accrued.	Unma- tured interest on funded debt accrued.	Unma- tured interest on notes and bills payable.	Divi- dends ac- crued.	Miscel- laneous liabilities accrued.			
Alma	A. Elec. Lt. Co.....		\$1,120 00	\$30 00				\$30 00		\$6,439 51	\$11,793 97
Antigo	A. Elec. Lt. Co.....			450 00		\$122 50			\$4,656 25	22,846 92	48,878 75
Arcadia	Municipal Electric Plant.....	\$154 21								13 14	23,038 18
Athens	A. Elec. Lt. & P. Co.....				\$113 50	80 00					28,749 94
Baraboo	B. Lighting Co.....										59,609 45
Beaver Dam	B. D. Lt. & P. Co.....			399 84				31 50		3,968 87	111,170 11
Belleville	B. Mills & Elec. Lt. Plant.....									1,075 00	2,575 00
Berlin	B. Lig. Hg. & P. Co.....		7,659 04						12,462 01		298,471 32
Bl. Riv. Falls	Municipal Electric Plant.....		103 15							14,256 25	18,592 05
Bloomer	B. Elec. Lt. Plant.....									17,876 39	18,680 39
Chetek	C. Lt. & P. Co.....			32 84	63 00					385 48	7,517 48
Clintonville	Municipal Electric Plant.....									17,868 27	30,593 06
De Pere	D. F. L. & P. Co.....									13,239 74	63,439 74
Durand	D. Lt. & P. Co.....									10,116 53	55,901 71
Edgerton	E. Elec. Lt. Co.....		480 00							1,081 80	31,133 30
Evansville	Municipal Electric Plant.....									6,541 39	17,541 39
Gays Mills	G. M. Elec. Co.....									168 38	2,577 28
Grand Rapids	G. R. Elec. & Water Co.....				300 00					20,778 59	62,806 59
Hudson	Burkhardt M. & E. P. Co.....			800 00						36,316 53	94,536 01
Kaukauna	K. Gas, E. Lt. & P. Co.....		6,770 68					64 38			250,134 46
Kewaunee	Municipal Electric Plant.....				491 66						
Lake Geneva	Equitable Elec. Lt. Co.....			295 00						1,139 77	23,561 34
Lake Mills	Cry Package Mfg. Co. ¹									30,927 79	45,778 90
Medford	M. Lt. & Heating Co.....			99 98	81 00					1,663 31	36,131 88
Mellen	M. Lt. & Water Co.....		88 70	46 00						4,614 05	40,107 19

Menomonee	M. Elec. Lt. & P. Co.....							4,963 75	46,171 79
Merrill	M. Ry. & L't'g Co.....							12,008 40	205,098 40
Mineral Point	M. P. Elec. Lt. Co.....	185 90	429 00						129,864 28
Mondovi	M. Elec. Lt. & P. Co.....		185 00					905 30	18,768 38
Montello	M. Granite Co.....							8,312 00	8,680 00
Muscoda	M. Elec. Lt. & P. Co.....							6,885 08	19,767 47
Necedah	N. Milling & Elec. Co.....							16,194 23	16,194 23
New London	Municipal Electric Plant.....							16,864 69	31,471 74
New Richmond	Municipal Electric Plant.....							20,000 00	20,000 00
New Richmond	N. R. Power Co.....							767 58	8,507 58
No. Milwaukee	N. M. Lt. & P. Co.....							8,300 19	22,453 25
Oconomowoc	Municipal Electric Plant.....		103 66					47,365 63	65,735 63
Oconto	O. Elec. Co.....							45,787 06	45,787 06
Ontonagon	People's Land & Mfg. Co.....							13,518 75	70,230 25
Ontonagon	O. Elec. Lt. Co.....	32 00		4 00				10,981 81	10,981 81
Pardeeville	P. Elec. Lt. Plant.....			187 58					14,687 58
Park Falls	P. F. Water, Lt. & P. Co.....							770 57	13,338 54
Platteville	P. Elec. Lt. & P. Co.....	112 92						16,854 26	51,850 45
Portage	P. Elec. Lt. Co.....							5,855 69	19,046 27
Pt. Washington	Municipal Electric Plant.....								
Princeton	Municipal Electric Plant.....								
Rhinelander	R. Lighting Co.....	860 00							
Rice Lake	Red Cedar Val. Elec. Co.....	450 00							
Ripon	R. Lt. & Water Co.....	19 50		99 86					
River Falls	Municipal Electric Plant.....								
Shawano	Municipal Electric Plant.....		300 38					2,310 85	21,090 28
Sheboygan Falls	F. Lt. & Water Co.....							802 91	12,804 00
Sparta	O. I. Newton's Sons' Co.....	421 28	415 00					81,741 75	127,687 18
Stevens Point	S. P. Lig. Co.....							183 90	157,037 10
Sturgeon Bay	Municipal Electric Plant.....							84,031 00	62,862 04
Stoughton	Municipal Electric Plant.....								
Tonawanda	T. Elec. Lt. Co.....	31 12	175 00					28,735 57	53,944 19
Tonawanda	T. El. Water & Tel. Co.....	178 46						86,000 74	86,000 74
Walworth	H. T. Windsor.....	183 60						3,723 20	20,918 47
Washburn	W. Elec. Lt. & P. Co.....							2,159 96	11,001 43
Waukegan	W. Gas & Elec. Co.....							1,963 42	23,539 39
West Bend	W. B. Heating & L't'g Co.....								
Westfield	W. Milling & El. Lt. Co.....	450 00						1,494 25	26,083 40
Weyauwega	W. Elec. Lt. Co.....							1,748 62	8,160 00
Whitewater	W. Elec. Lt. Co.....							1,513 80	21,748 03
Total	Total	\$154 21	\$16,423 07	\$3,753 83	\$2,615 20	\$403 04	\$1,351 67	\$28,275 81	\$3,462,793 90

¹ Operated in connection with manufacturing plant. No balance sheet obtainable.

² No balance sheet data furnished.

ELECTRIC UTILITIES. USING

BALANCE

Location.	Name of company.	As
		Property and plant.
Albany	A. Elec. Lt. & Mill. Co.....	\$6,000 00
Amery	A. Elec. Light Co.....	6,560 00
Aurusta	J. L. Ball Co.....	11,023 95
Bangor	Hussa Bros. Lt. & P. Co.....	3,268 30
Bayfield	Mun. W. & Light Plant.....	20,346 00
Benton	Mun. W. & Power Plant.....	3,000 00
Birnamwood	B. Elec. Light Co.....	12,000 00
Boscobel	Mun. Light Plant	19,852 81
Boyd	Boyd Elec. Light Co.....	3,000 00
Brodhead	Brodhead Electric Co.....	15,520 00
Bruce	Mun. Water & Light Plant.....	11,692 69
Burlington	B. El. Lt. & Power Co.....	51,397 43
Cadott	Mun. El. Light Plant.....	2,100 00
Campbellsport	C. El. Lt. & Power Co.....	.....
Cashton	Cashton Lt. & Power Co.....	9,500 00
Cazenovia	C. Elec. Light Co.....	1,000 00
Cedarburg	Mun. Light Plant.....	41,087 00
Colby	Mun. Lighting Plant.....	2,100 00
Colfax	Colfax Mill. & Power Co.....	3,000 00
Cumberland	Mun. Water & Light Plant.....	21,025 00
Darlington	D. El. Lt. & Water P. Co.....	39,000 00
Delavan	Mun. Light & Power Plant.....	.....
Dodgeville	D. Elec. Light & Power Co.....	19,500 00
Elkhart Lake	Mil. & Fox Riv. V. Ry. Co.....	31,937 48
Elkhorn	Mun. Water & Light Plant.....	30,955 73
Ellsworth	E. Heat, Water & Light Co.....	.....
Elroy	Mun. Water & Light Plant.....	35,000 00
Fennimore	Mun. Water & Light Plant.....	5,000 00
Fort Atkinson	Mun. Water & Light Plant.....	39,477 93
Fountain City	F. C. Light & Power Co.....	7,000 00
Frederick	F. Elec. Light Co.....	7,500 00
Glenwood	G. & Downing Lt. & P. Co.....	15,368 83
Grantsburg	Mun. Elec. Light Plant.....	11,000 00
Greenwood	Mun. Elec. Light Plant.....	16,900 00
Hartford	Mun. Elec. Light Plant.....	.....
Hayward	H. El. Light & Power Co.....	23,000 00
Hurley	Twin City Gen. Elec. Co.....	520,000 00
Independence	Mun. Elec. Light Plant.....	.....
Iola	Iola Elec. Lt. & P. Co.....	.....
Iron River	Iron Riv. W. Light & P. Co.....	11,260 00
Kewaskum	Kewaskum Elec. Light Co.....	8,000 00
Ladysmith	Ladysmith Lighting Co.....	26,598 69
La Farge	La Farge Electric Co.....	7,274 36
Lancaster	Lancaster Elec. Light Co.....	30,000 00
Lodi	Mun. Elec. Light Plant.....	11,000 00

¹ Estimated.

CONDENSED REPORT FORM.

SHEET.

<i>Assets.</i>			<i>Liabilities.</i>				
Current and accrued assets and cash.	Deficit.	Total.	Capital stock.	Funded debt.	Current and accrued liabilities.	Surplus.	Total.
.....		\$6,000 00				\$6,000 00	\$6,000 00
\$805 19		7,355 19	\$3,000 00		\$4,000 00	355 19	7,355 19
894 50	\$68 23	11,486 68	11,486 68				11,486 68
961 21		4,229 51	1,000 00		3,229 51		4,229 51
794 38		21,070 38			2,124 18	18,946 20	21,070 38
.....		3,000 00		\$2,250 00	78 75	671 25	3,000 00
.....		12,000 00				12,000 00	12,000 00
425 18		20,277 99		6,500 00		13,777 99	20,277 99
305 66		3,305 66			60 00	3,245 66	3,305 66
500 00		16,020 00	4,200 00		50 00	11,770 00	16,020 00
2,249 18		13,941 87		12,300 00	12 42	1,629 45	13,941 87
5,375 46		57,272 88	50,000 00		5,895 15	1,407 73	57,272 88
50 00		2,150 00			1,000 00	1,150 00	2,150 00
55 00		9,556 00	9,500 00			55 00	9,555 00
883 70		1,383 70	1,000 00		43 80	279 90	1,383 00
1,949 00		43,016 00		33,980 00		9,036 00	43,016 00
700 00		2,800 00		2,800 00			2,800 00
.....		3,000 00	2,000 00			1,000 00	3,000 00
.....		21,025 00	15,000 00			6,025 00	21,025 00
116 06		39,116 06	20,000 00			19,116 06	39,116 03
1,300 00		20,800 00	20,000 00		800 00		20,800 00
261 44		32,228 92	23,500 00	6,500 00	575 00	1,653 92	32,228 92
12,446 61		42,312 34			4,893 24	37,417 10	42,312 34
600 00		35,600 00		10,000 00	4,000 00	21,600 00	35,600 00
1,669 90		5,000 00				5,000 00	5,000 00
370 73		41,147 83		16,000 00	124,236 47	281 36	41,147 83
.....		7,270 73				7,270 73	7,270 73
700 00		8,200 00			1,850 00	6,350 00	8,200 00
488 08		15,737 01	15,000 00		122 22	614 79	15,737 01
2,919 03		13,919 06		8,000 00	2,651 89	3,567 17	13,919 06
.....		16,900 00		14,000 00	1,140 00	1,760 00	16,900 00
5,762 93		23,762 96	25,000 00			3,762 96	23,762 96
41,070 08		561,070 08	400,000 00	136,000 00	16,083 34	9,083 74	561,070 08
7,016 80	983 52	19,230 32		10,980 00	8,280 32		19,230 32
700 00		8,700 00	8,000 00		155 00	545 00	8,700 00
3,370 73	711 34	30,680 76	15,200 00		15,480 76		30,680 76
1,619 54		8,893 90	6,000 00		1,224 34	1,669 56	8,893 90
1,655 83	8,344 17	40,000 00	30,000 00		10,000 00		40,000 00
.....		11,000 00		8,000 00		2,400 00	11,000 00

ELECTRIC UTILITIES. USING

BALANCE

Location.	Name of company.	As	
		Property and plant.	Current and accrued assets and cash.
Mauston	Mauston Elec. Service Co.....	\$40,703 95	\$2,309 94
Mayville	N. W. W., Lt. & P. Co.....	5,000 00	826 53
Mazomanie	Mun. L. & Water Plant.....	2,800 00	
Menasha	Municipal Light Plant.....	11,550 00	180 37
Merrillan	Municipal Light Plant.....	2,500 00	
Milwaukee	Ry. Exch. Bldg Co.....	24,000 00	600 00
Monroe	M. Elec. Lt. & P. Co.....	50,000 00	1,277 00
Monticello	Mun. Elec. Lt. Plant.....	10,000 00	338 35
Neillsville	N. Elec. Lt. & P. Co.....	12,386 28	3,040 91
New Glarus	Mun. Electric Plant.....	8,000 00	30 00
Oconto Falls	Mun. Elec. Lt. Plant.....	22,006 99	
Osceola	Osceola Elec. Lt. Co.....	4,752 78	1,446 94
Owen	Owen Lumber Co.....	9,764 09	408 18
Peshigo	Peshigo Lumber Co.....	33,567 27	1,728 33
Pewaukee	Pewaukee Electric Co.....		
Plainfield	Starks & Skeel.....	9,000 00	600 00
Prairie du Chi'n	Prairie City Elec Co.....	25,442 09	731 50
Prairie du Sac ..	P. du S. Mill. & Lt. Co.....		
Randolph	Municipal Light Plant.....	11,890 00	3,619 68
Reedsburg	Mun. Water & Lt. Plant.....	17,908 70	
Richland Center	Mun. Elec. Lt. Plant.....	31,346 00	1,400 00
Rio	Rio Elec. Light Co.....	10,000 00	625 70
Sauk City	Mun. Elec. Lt. Plant.....	11,596 84	
Seymour	Seymour Elec. Lt. Co.....	9,015 60	1,765 71
Shell Lake	Mun. Water & Lt. Plant.....	10,000 00	1,387 50
Soldiers Grove..	Soldiers Grove Elec. Co.....	3,860 00	
Spoooner	Mun. Water & Lt. Plant.....	6,416 00	3,620 28
Spring Green	Mun. Elec. Lt. Plant.....	6,721 30	842 77
Spring Valley ..	Spring V. Lt. & P. Co.....	12,000 00	222 15
Stanley	Northwestern Lbr. Co.....	6,500 00	2,700 60
Sun Prairie	S. P. El. Lt. & Ldy. Co.....	9,000 00	1,150 00
Two Rivers	Mun. Water & Lt. Plant.....	12,361 54	6,511 65
Waterford	Waterford Elec. Lt. Co.....	8,100 00	1,000 00
Waterloo	Mun. Elec. Lt. Plant.....	16,095 00	1,606 64
Waupun	Municipal Light Plant.....	32,301 00	2,438 03
Westby	Mun. Lighting Plant.....	8,378 00	213 00
West Salem	Neshonoc Lt. & P. Co.....	25,000 00	
Wittenberg	Wittenberg Electric Co.....	21,955 54	1,548 78
Total		\$1,679,765 92	\$141,536 91

CONDENSED REPORT FORM.

SHEET—Concluded.

<i>sets.</i>		<i>Liabilities.</i>				
Deficit.	Total.	Capital stock.	Funded debt.	Current and accrued liabilities.	Surplus.	Total.
.....	\$43,013 89	\$19,800 00	\$4,823 68	\$1,311 05	\$17,179 21	\$43,013 89
.....	5,896 53	5,000 00	.....	826 53	.....	5,896 53
.....	2,600 00	.....	500 00	.....	2,100 00	2,600 00
.....	11,730 37	10,000 00	.....	40 00	1,690 37	11,730 37
.....	2,500 00	.....	2,500 00	.....	.....	2,500 00
.....	24,600 00	.....	15,000 00	200 00	9,400 00	24,600 00
.....	51,277 00	12,000 00	.....	2,000 00	37,277 00	51,277 00
.....	10,338 35	.....	8,000 00	.....	2,338 35	10,338 35
.....	15,427 19	6,000 00	.....	3,838 76	5,588 43	15,427 19
.....	8,030 00	.....	4,500 00	56 00	3,474 00	8,030 00
.....	22,006 99	.....	21,013 89	.....	993 10	22,006 99
\$980 91	7,130 63	4,000 00	.....	3,130 63	.....	7,130 63
.....	10,232 84	.....	.....	1,470 18	8,762 66	10,232 84
.....	35,295 60	.....	.....	35,295 60	.....	35,295 60
.....
.....	9,600 00	.....	.....	.....	9,600 00	9,600 00
.....	26,173 59	14,475 00	.....	5,500 00	6,198 59	26,173 59
.....
.....	15,509 68	.....	9,500 00	3,151 31	2,858 37	15,509 68
.....	17,998 70	.....	.....	.....	17,998 70	17,998 70
.....	32,646 00	.....	16,000 00	640 00	16,006 00	32,646 00
.....	10,625 70	.....	4,000 00	6,625 70	.....	10,625 70
.....	11,596 84	.....	8,000 00	.....	3,596 84	11,596 84
.....	10,781 40	.....	.....	1,000 00	9,781 40	10,781 40
612 50	12,000 00	.....	11,000 00	1,000 00	.....	12,000 00
.....
.....	3,360 00	3,360 00	.....	.....	.....	3,360 00
.....	10,036 28	.....	.....	1,005 85	9,030 43	10,036 28
.....	7,564 07	.....	6,000 00	162 31	1,401 76	7,564 07
4,108 08	16,330 23	15,000 00	.....	1,330 23	.....	16,330 23
.....	9,200 69	.....	.....	9,200 69	.....	9,200 69
.....
.....	10,150 00	5,500 00	.....	1,100 00	3,550 00	10,150 00
.....	18,878 19	.....	12,000 00	2,271 90	4,601 29	18,878 19
.....	9,100 00	.....	8,000 00	.....	1,100 00	9,100 00
.....	17,701 64	.....	10,000 00	208 30	7,493 34	17,701 64
.....	34,739 03	.....	6,000 00	.....	28,739 03	34,739 03
.....
.....	8,591 00	7,091 00	1,500 00	.....	.....	8,591 00
.....	25,000 00	.....	.....	25,000 00	.....	25,000 00
.....	23,504 32	20,000 00	.....	781 14	2,723 18	23,504 32
\$15,758 75	\$1,837,081 58	\$782,678 68	\$416,847 52	\$214,990 67	\$422,570 81	\$1,837,081 58

ELECTRIC UTILITIES.

RATIOS OF OPERATING

Location.	Name of company.	PER CENT	
		Power, including transmission, transformation and storage.	Distribution.
Alma	Alma Electric Light Co.	92.66	
Antigo	Antigo Electric Light Co.	71.48	1.01
Appleton	Wis. Traction, Light, Heat & Power Co.	31.31	6.22
Arcadia	Municipal Electric Plant.	89.63	7.57
Ashland	Ashland Light, Power & St. Ry. Co.	47.80	10.64
Athens	Athens Electric Light & Power Co.	57.39	6.75
Baraboo	Baraboo Lighting Co.	67.28	2.66
Beaver Dam	Beaver Dam Light & Power Co.	48.51	4.82
Belleville	Belleville Mills & Electric Light Plant.	48.28	4.67
Beloit	Beloit Water, Gas & Electric Co.	46.81	7.05
Berlin	Berlin Lighting, Heating & Power Co.	86.00	2.39
Black River Falls	Municipal Electric Plant.	43.10	
Bloomer	Bloomer Electric Light Co.	69.58	
Chetek	Chetek Light & Power Co.	51.39	1.45
Chippewa Falls	Chipp. Falls W. W. & Lighting Co.	36.12	8.25
Clintonville	Municipal Electric Plant.	81.52	.77
De Pere	De Pere Light & Power Co.	18.72	55.10
Durand	Durand Light & Power Co.	49.41	1.17
Eau Claire	Chipp. Valley Ry., Light & P. Co.	18.54	5.13
Edgerton	Edgerton Electric Light Co.	62.40	14.52
Evansville	Municipal Electric Plant.	51.34	14.79
Fond du Lac	Eastern Wis. Ry. & Light Co.	44.43	7.34
Gays Mills	Gays Mills Electric Co.	59.28	9.52
Grand Rapids	Grand Rapids Electric & Water Co.	33.86	13.85
Green Bay	Green Bay Gas & Electric Co.	54.21	7.23
Green Bay	Minahan Bldg. Co.	88.27	2.67
Hudson	Burkhardt Milling & El. P. Co.	15.17	11.70
Janesville	Janesville Electric Co.	37.09	5.96
Kaukauna	Kaukauna Gas, Electric Lt. & P. Co.	36.54	9.90
Kenosha	Kenosha Gas & Electric Co.	47.47	8.93
Kewaunee	Municipal Electric Plant.	95.44	
La Crosse	La Crosse Gas & Electric Co.	70.10	5.97
Lake Geneva	Equitable Electric Light Co.	47.49	13.46
Lake Mills	Cremery Package Mfg. Co.	36.36	44.37
Madison	Madison Gas & Electric Co.	48.13	10.57
Manitowoc	Manitowoc Electric Light Co.	60.79	5.92
Marinette	Men. & Mar. Light & Traction Co.	54.89	3.37
Medford	Medford Light & Heating Co.	75.98	9.79
Mellen	Mellen Light & Water Co.	47.34	8.42
Menomonie	Menomonie Elec. Lt. & P. Co.	42.25	3.15
Merrill	Merrill Railway & Lighting Co.	26.48	15.31
Milwaukee	Commonwealth Power Co.	82.89	.79
Milwaukee	Milw. Light, Heat & Traction Co.	30.72	8.17
Milwaukee	Plankinton Elec. Light & Power Co.	59.70	5.65
Milwaukee	The Milw. Elec. Ry. & Light Co.	37.01	5.92
Milwaukee	Wells Power Co.	58.63	4.56
Mineral Point	Mineral Point Electric Light Co.	69.82	4.86
Mondovi	Mondovi Electric Light & Power Co.	61.16	2.23
Montello	Montello Granite Co.	87.77	
Muscoda	Muscoda Electric Light & Power Co.	69.95	11.01

CLASS A AND CLASS B.

EXPENSES AND EARNINGS.

DIVISION OF OPERATING EXPENSES.

Con- sump- tion.	Com- mercial.	General.	Undis- trib- uted.	Total of fore- going.	Depre- ciation.	Taxes.	Total.	Percent- age of operat- ing ex- penses to operat- ing reve- nues.
.....	.....	.....	4.66	97.33	.....	2.68	100.00	75.82
5.75	.....	13.69	4.01	95.82	.....	4.18	100.00	59.73
14.85	1.68	12.55	9.49	76.04	11.98	11.98	100.00	54.17
.....	.....	.....	2.80	100.00	.....	.....	100.00	95.38
12.93	2.84	18.19	4.08	96.48	.....	3.52	100.00	58.20
9.20	1.86	9.85	.39	83.96	13.48	2.56	100.00	89.55
2.79	6.67	12.62	1.54	98.56	.....	6.44	100.00	68.90
7.51	.....	19.74	1.53	82.10	12.94	4.96	100.00	90.12
.....	.....	43.48	.....	96.43	.....	3.37	100.00	60.45
9.08	1.94	22.14	3.03	90.63	.....	9.37	100.00	45.79
.....	.....	7.44	1.29	97.61	.....	2.39	100.00	74.04
4.99	47.51	.....	2.47	100.00	.....	.....	100.00	33.23
10.14	.....	4.81	4.81	91.34	.....	8.66	100.00	44.20
2.73	.....	38.86	3.11	97.53	.....	2.47	100.00	77.18
16.77	7.37	8.51	.83	77.75	16.17	6.08	100.00	74.02
3.44	.....	12.21	2.06	100.00	.....	.....	100.00	79.68
1.86	5.83	4.96	2.31	88.78	.....	11.22	100.00	48.80
1.30	.....	37.39	3.69	92.86	.....	7.14	100.00	49.12
4.68	9.29	18.90	7.65	64.09	24.68	11.23	100.00	48.54
4.43	9.65	10.60	4.08	98.62	.....	1.38	100.00	74.79
9.49	1.90	1.79	3.24	74.48	25.52	.....	100.00	91.05
11.41	3.70	11.65	3.50	82.08	9.95	8.02	100.00	62.83
.....	10.01	1.73	.....	80.83	16.76	2.42	100.00	89.54
3.59	1.37	10.15	7.22	70.54	26.80	2.06	100.00	75.73
11.10	4.98	9.64	5.96	93.21	.....	6.79	100.00	68.62
.....	2.22	6.09	.....	100.00	.....	.....	100.00	.....
3.80	1.56	27.87	1.58	60.69	34.52	4.80	100.00	114.70
8.49	5.61	13.98	2.17	73.32	20.47	6.21	100.00	64.48
12.80	9.77	21.26	4.67	94.94	.....	5.08	100.00	76.94
7.58	5.56	8.99	3.57	62.13	15.02	2.86	100.00	61.35
.....	3.86	.70	.....	100.00	.....	.....	100.00	87.16
4.92	1.94	7.64	1.96	92.43	.....	7.57	100.00	70.98
1.52	.71	12.82	5.62	81.69	16.27	2.11	100.00	94.88
1.11	1.84	.....	.78	83.46	15.57	.97	100.00	98.62
10.34	5.08	11.94	.....	86.66	10.35	2.99	100.00	61.31
11.60	3.88	10.93	2.50	95.61	.....	4.39	100.00	68.50
4.61	3.32	11.53	2.83	80.45	15.29	4.26	100.00	77.86
.....	1.78	9.49	.....	97.04	.....	2.98	100.00	84.37
3.03	1.68	7.41	4.69	79.57	25.63	1.80	100.00	76.13
1.90	2.74	20.25	.90	71.25	25.28	3.47	100.00	76.18
12.12	1.46	10.49	2.32	68.13	29.86	1.96	100.00	81.70
9.12	1.49	9.37	.17	96.82	.....	3.18	100.00	73.59
14.02	5.11	11.13	4.24	73.44	16.38	10.18	100.00	64.04
.....	.....	19.67	1.50	86.53	12.63	.85	100.00	94.85
12.59	4.28	7.30	4.14	72.24	17.11	10.65	100.00	61.27
3.85	4.84	3.95	7.21	83.04	11.33	5.63	100.00	81.00
.....	.....	16.87	6.77	98.33	.....	1.68	100.00	92.19
1.47	17.93	14.25	2.97	100.00	.....	.....	100.00	76.44
.....	.....	.....	2.29	90.06	8.73	1.21	100.00	106.43
.....	5.69	7.99	5.43	100.00	.....	.....	100.00	80.77

ELECTRIC UTILITIES.

RATIOS OF OPERATING

Location.	Name of company.	PER CENT	
		Power, including transmission, transformation and storage.	Distribution.
Necedah	Necedah Milling & Electric Co.....	82.91	.....
New London	Municipal Electric Plant.....	88.96	2.12
New Richmond	Municipal Electric Plant.....	77.65	3.41
New Richmond	New Richmond Power Co.....	95.08	.....
No. Milwaukee	North Milwaukee Light & Power Co.....	64.08	6.27
Oconomowoc	Municipal Electric Plant.....	66.80	7.75
Oconto	Oconto Electric Co.	63.23	2.81
Oconto	People's Land & Mfg. Co.....	36.54	22.62
Omro	Omro Electric Light Co.....	61.41	4.03
Oshkosh	Oshkosh Gas Light Co.....	65.01	8.55
Pardeeville	Pardeeville Electric Light Co.....	41.67	6.54
Park Falls	Park Falls Water, Lt. & P. Co.....	65.91	3.82
Platteville	Platteville Electric Light & P. Co.....	65.87	5.33
Portage	Portage Electric Light Co.....	60.71	12.14
Port Washington.....	Municipal Electric Plant.....	68.18	.....
Princeton	Municipal Electric Plant.....	68.38	23.68
Rhinelander	Rhinelander Lighting Co.....	37.41	8.00
Rice Lake	Red Cedar Valley Electric Co.....	35.76	3.29
Ripon	Ripon Light & Water Co.....	33.87	2.45
River Falls	Municipal Electric Plant.....	43.79	12.31
St. Croix Falls.....	Minnesota Improvement Co.....	23.25	9.64
Shawano	Municipal Electric Plant.....	90.99	6.08
Sheboygan	Sheboygan Light, Power & Ry. Co.....	42.56	13.71
Sheboygan Falls	Falls Light & Water Co.....	78.88	.....
Sparta	O. I. Newton's Sons Co.....	22.78	17.83
Stevens Point	Stevens Point Lighting Co.....	53.34	13.43
Stoughton	Municipal Electric Plant.....	56.14	13.30
Sturgeon Bay	Municipal Electric Plant.....	50.12	13.55
Superior	Northern Power Co.....	52.00	2.14
Superior	Superior Water, Light & P. Co.....	40.41	10.21
Tomah	Tomah Electric Light Co.....	42.23	4.90
Tomahawk	Tomahawk Electric, Water & Tel. Co.....	36.49	16.90
Walworth	H. T. Windsor.....	37.40	2.69
Washburn	Washburn Electric Light & Power Co.....	63.57	13.23
Watertown	Watertown Gas & Electric Co.....	56.15	6.92
Waukesha	Waukesha Gas & Electric Co.....	71.25	4.79
Wausau	Wausau Street R. R. Co.....	30.25	11.47
West Bend	West Bend Heating & Lighting Co.....	66.31	10.48
Westfield	Westfield Milling & Electric Light Co.....	66.61	3.43
Weyauwega	Weyauwega Electric Light Co.....	39.02	.....
Whitewater	Whitewater Electric Light Co.....	43.97	12.12

CLASS A AND CLASS B.

EXPENSES AND EARNINGS—Concluded.

DIVISION OF OPERATING EXPENSES.								Percentage of operating expenses to operating revenues.
Consumption.	Commercial.	General.	Undistributed.	Total of foregoing.	Depreciation.	Taxes.	Total.	
.....	.....	9.00	2.08	94.57	.....	5.43	100.00	73.16
8.18	.....	.....	.74	100.00	.....	.....	100.00	70.36
.....	.....	8.11	10.83	100.00	.....	.....	100.00	100.00
.....	.21	1.43	.19	96.90	2.62	.48	100.00	94.66
6.23	3.86	12.60	1.40	94.46	3.92	1.62	100.00	94.92
.40	.38	1.03	2.35	78.80	21.20	.....	100.00	80.54
7.74	3.32	15.98	3.19	96.22	.....	3.78	100.00	88.05
9.29	3.59	20.84	3.96	96.84	.....	3.16	100.00	75.28
4.31	1.65	7.71	4.03	83.04	12.79	4.17	100.00	85.01
7.08	.64	11.91	10.43	98.69	.....	6.38	100.00	56.39
5.59	11.69	2.59	28.16	96.14	.....	3.86	100.00	111.45
3.06	.....	11.64	4.42	88.83	9.23	1.94	100.00	86.10
1.77	2.48	21.20	1.64	98.89	.....	1.71	100.00	79.28
4.94	1.45	16.98	1.68	97.89	.....	2.18	100.00	74.13
8.95	1.74	21.13	.....	100.00	.....	.....	100.00	74.14
.86	.89	6.19	.....	100.00	.....	.....	100.00	65.19
1.67	2.26	23.65	3.32	86.31	.....	.....	100.00	89.77
3.70	.....	22.72	5.77	86.84	9.60	4.09	100.00	199.70
4.29	8.45	19.11	2.65	70.82	23.98	5.26	100.00	80.45
6.96	1.96	3.49	.....	68.01	31.99	.....	100.00	51.26
.50	11.74	.25	.46	45.84	.....	54.16	100.00	31.07
2.68	.16	.....	.26	100.00	.....	.....	100.00	119.80
8.44	6.99	13.58	8.31	93.53	.....	6.47	100.00	48.46
5.90	.59	5.59	.57	91.33	7.61	1.06	100.00	89.70
7.28	.38	29.20	6.41	83.88	9.06	7.07	100.00	61.21
.59	3.17	19.99	2.81	83.38	.....	6.62	100.00	71.48
1.28	3.21	13.40	4.70	99.03	.....	.97	100.00	55.98
4.94	.66	8.90	.38	67.45	12.55	.....	100.00	85.80
.....	.....	7.56	1.10	92.50	5.84	1.36	100.00	89.25
5.55	9.44	6.68	.....	72.29	23.28	4.43	100.00	71.51
1.09	2.26	19.59	3.67	78.83	24.66	1.51	100.00	97.52
2.84	5.46	8.33	3.74	74.69	25.01	.30	100.00	66.02
3.19	.07	5.61	.35	99.24	.....	.76	100.00	69.74
2.06	2.81	12.26	4.00	97.41	.....	2.59	100.00	80.10
6.90	5.88	9.29	3.08	88.15	7.65	4.20	100.00	65.44
6.31	3.20	6.69	3.51	95.75	.....	4.25	100.00	108.20
4.07	6.34	24.68	7.50	94.34	.....	5.66	100.00	33.17
10.38	.51	8.79	2.15	98.47	.....	1.53	100.00	92.86
3.43	.....	12.01	4.12	91.60	6.18	2.22	100.00	95.10
.....	.....	42.68	3.99	91.63	.....	8.37	100.00	40.87
3.27	1.61	10.26	.....	70.23	25.65	4.12	100.00	86.04

ELECTRIC UTILITIES, USING

RATIOS OF OPERATING

Location.	Name of company.	PER CENT
		Power generation.
Albany	Albany Elec. Lt. & Mill. Co.....	69.49
Amery	Amery Elec. Lt. Co.....	69.30
Augusta	J. L. Ball Co.....	67.05
Bangor	Hussa Bros. Lt. & P. Co.....	78.85
Bayfield	Municipal Water & Light Plant.....	92.51
Benton	Municipal Water & Power Plant.....	78.90
Birnamwood	Birnamwood Electric Light Co.....	98.58
Boscobel	Municipal Electric Plant.....	98.35
Boyd	Boyd Elec. Light Co.....	92.12
Brodhead	Brodhead Electric Co.....	54.72
Bruce	Municipal Electric Plant.....	92.68
Burlington	Burlington Elec. Lt. & P. Co.....	82.23
Cadott	Municipal Electric Plant.....	87.56
Campbellsport	Campbellsport Elec. Lt. & P. Co.....	94.98
Cashton	Cashton Light & P. Co.....	100.00
Cazenovia	Cazenovia Elec. Light Co.....	41.54
Cedarburg	Municipal Electric Plant.....	97.50
Colby	Municipal Electric Plant.....	94.58
Colfax	Colfax Mill. & Power Co.....	85.71
Cumberland	Municipal Electric Plant.....	88.70
Darlington	Darlington Elec. Lt. & P. Co.....	76.83
Delavan	Municipal Electric Plant.....	90.69
Dodgeville	Dodgeville Elec. Lt. & P. Co.....	66.32
Elkhart Lake	Milwaukee & Fox River Valley Ry. Co.....	100.00
Elkhorn	Municipal Electric Plant.....	60.85
Ellsworth	Ellsworth Heat, Water & Lt. Co.....	36.33
Essex	Municipal Electric Plant.....	100.00
Fennimore	Municipal Electric Plant.....	96.70
Fort Atkinson	Municipal Electric Plant.....	73.92
Fountain City	Fountain City Light & P. Co.....	66.26
Frederick	Frederick Elec. Lt. Co.....	62.23
Glenwood	Glenwood & Downing Lt. & P. Co.....	94.51
Grantsburg	Municipal Electric Plant.....	94.72
Greenwood	Municipal Electric Plant.....	96.08
Hartford	Municipal Electric Plant.....	88.70
Hayward	Municipal Elec. Lt. & P. Co.....	52.07
Hurley	Twin City Gen. Elec Co.....	87.82
Independence	Municipal Electric Plant.....	97.53
Iola	Iola Elec. Lt. & P. Co.....	69.23
Iron River	Iron River W., Lt. & P. Co.....	82.18
Kewaskum	Kewaskum Elec. Lt. Co.....	83.46
Ladysmith	Ladysmith Lighting Co.....	50.82
La Farge	La Farge Electric Co.....	84.35
Lancaster	Lancaster Elec. Light Co.....	86.82
Lodi	Municipal Electric Plant.....	86.09
Mauston	Mauston Elec. Service Co.....	17.56
Mayville	N. W. Water, Lt. & P. Co.....	74.61
Mazomanie	Municipal Electric Plant.....	78.89
Mendota	Municipal Electric Plant.....	77.78
Merrillan	Municipal Electric Plant.....	89.25

CONDENSED REPORT FORM.

EXPENSES AND EARNINGS.

DIVISION OF OPERATING EXPENSES.						Percentage of operating expenses to operating revenues.
Distribution.	General.	Total of foregoing.	Depreciation.	Taxes.	Total.	
9.71	14.52	98.72	.....	6.28	100.00	55.78
9.75	19.20	98.25	.....	1.75	100.00	67.17
25.05	1.64	98.74	.....	6.25	100.00	102.10
5.41	7.30	91.58	1.95	6.49	100.00	89.76
2.83	4.66	100.00	.....	.....	100.00	86.65
.73	20.37	100.00	.....	.....	100.00	137.90
1.42	.....	100.00	.....	.....	100.00	97.50
5.20	1.45	100.00	.....	.....	100.00	135.63
1.83	.....	98.96	3.74	2.31	100.00	83.14
23.70	17.68	98.05	1.83	2.00	100.00	92.82
.....	7.82	100.00	.....	.....	100.00	253.60
11.53	3.48	97.34	.....	2.66	100.00	73.02
11.67	77	100.00	.....	.....	100.00	100.00
.....	.....	94.98	4.09	.98	100.00	92.65
.....	.....	100.00	.....	.....	100.00	95.34
28.61	6.37	98.59	.....	13.48	100.00	95.81
2.50	.....	100.00	.....	.....	100.00	173.30
5.47	.....	100.00	.....	.....	100.00	74.14
.....	10.00	95.71	.....	4.30	100.00	89.90
3.23	8.07	100.00	.....	.....	100.00	129.50
8.17	10.98	95.98	.....	4.02	100.00	61.98
9.37	7.88	97.98	.....	2.07	100.00	86.43
10.33	17.60	94.24	.....	5.76	100.00	81.00
.....	.....	100.00	.....	.....	100.00	99.80
32.27	6.88	100.00	.....	.....	100.00	75.73
36.83	11.27	94.46	.....	15.54	100.00	49.75
.....	.....	100.00	.....	.....	100.00	79.03
.....	1.30	100.00	.....	.....	100.00	146.66
6.71	5.91	86.54	13.46	.....	100.00	98.96
16.45	15.99	98.70	.....	1.30	100.00	88.16
10.74	1.39	74.49	20.80	4.71	100.00	90.81
1.67	2.50	98.70	.....	1.30	100.00	77.70
1.46	3.82	100.00	.....	.....	100.00	74.81
.....	3.92	100.00	.....	.....	100.00	65.91
1.35	9.95	100.00	.....	.....	100.00	140.30
8.45	14.05	74.57	14.87	10.59	100.00	55.78
.....	3.64	91.46	.....	8.54	100.00	46.74
13	2.39	100.00	.....	.....	100.00	100.96
30.77	.....	100.00	.....	.....	100.00	29.95
2.02	11.83	95.53	.....	4.47	100.00	130.75
16.54	.....	100.00	.....	.....	100.00	77.67
19.33	97.47	97.62	.....	2.38	100.00	80.15
12.52	3.13	100.00	.....	.....	100.00	71.48
5.97	5.16	97.95	.....	2.05	100.00	89.67
3.58	10.88	100.00	.....	.....	100.00	51.60
3.69	64.40	85.65	.....	14.35	100.00	117.64
13.30	13.09	100.00	.....	.....	100.00	71.66
6.45	12.73	100.00	.....	.....	100.00	100.45
22.22	.....	100.00	.....	.....	100.00	65.69
10.75	.....	100.00	.....	.....	100.00	101.60

ELECTRIC UTILITIES, USING

RATIOS OF OPERATING EXPENSES

Location.	Name of Company.	PER CENT
		Power generation.
Milwaukee	Ry. Exch. Bldg. Co.....	87.46
Monroe	Monroe Elec. Light & P. Co.....	48.07
Monticello	Municipal Electric Plant.....	50.96
Neillsville	Neillsville Elec. Lt. & P. Co.....	87.12
New Glarus	Municipal Electric Plant.....	92.66
Oconto Falls	Municipal Electric Plant.....	90.25
Osceola	Osceola Elec. Light Co.....	84.00
Owen	Owen Lumber Co.....	31.61
Peshtigo	Peshtigo Lumber Co.....	58.28
Pewaukee	Pewaukee Electric Co.....	68.65
Plainfield	Starks & Skeel.....	80.04
Prairie du Chien....	Prairie City Elec. Co.....	84.63
Prairie du Sac.....	Prairie du Sac Mill. & Lt. Co.....	100.00
Randolph	Municipal Electric Plant.....	95.86
Reedsburg	Municipal Electric Plant.....	92.55
Richland Center ...	Municipal Electric Plant.....	76.88
Rio	Rio Elec. Lt. Co.....	92.83
Sauk City	Municipal Electric Plant.....	99.59
Seymour	Seymour Elec. Light Co.....	85.05
Shell Lake	Municipal Electric Plant.....	98.96
Soldiers Grove	Soldiers Grove Electric Co.....	86.08
Spooner	Municipal Electric Plant.....	60.00
Spring Green	Municipal Electric Plant.....	88.18
Spring Valley	Spring Valley Light & P. Co.....	89.46
Stanley	Northwestern Lumber Co.....	70.21
Sun Prairie	Sun Prairie El. Lt. & Laundry Co.....	78.00
Two Rivers	Municipal Electric Plant.....	88.86
Waterford	Waterford Elec. Light Co.....	77.59
Waterloo	Municipal Electric Plant.....	80.48
Waupun	Municipal Electric Plant.....	100.00
Westby	Municipal Electric Plant.....	70.46
West Salem	Neshonoc Lt. & P. Co.....	43.70
Wittenberg	Wittenberg Electric Co.....	84.00

CONDENSED REPORT FORM.

AND EARNINGS—Concluded.

DIVISION OF OPERATING EXPENSES.						Percentage of operating expenses to operating revenues.
Distribu- tion.	General.	Total of foregoing.	Depreci- ation.	Taxes.	Total.	
11.04	.....	99.10	.....	.....	100.00	189.10
15.50	17.95	81.59	15.08	2.85	100.00	75.74
40.25	8.79	100.00	.....	.....	100.00	110.50
4.38	4.73	96.22	.....	3.78	100.00	100.65
2.26	1.32	96.23	3.77	.....	100.00	86.33
.....	.75	100.00	.....	.....	100.00	188.75
9.68	6.37	100.00	.....	.....	100.00	148.30
24.49	26.40	72.50	25.59	1.91	100.00	94.49
13.74	24.84	91.96	.....	8.14	100.00	76.72
26.47	3.23	98.35	.....	7.65	100.00	54.86
5.82	10.89	96.68	.....	3.33	100.00	120.79
1.78	10.32	98.73	.....	3.27	100.00	60.19
.....	3.14	100.00	.....	.....	100.00	89.64
7.16	.29	100.00	.....	.....	100.00	68.68
.....	.....	100.00	.....	.....	100.00	89.58
21.54	1.56	100.00	.....	.....	100.00	125.36
.....	4.71	97.04	.....	2.96	100.00	58.33
.42	.....	100.00	.....	.....	100.00	88.50
20.39	40.74	96.15	.....	3.85	100.00	50.89
1.05	.....	100.00	.....	.....	100.00	41.58
.....	8.69	94.66	.....	5.34	100.00	78.84
.....	28.96	88.96	11.04	.....	100.00	32.11
6.91	2.11	97.20	2.80	.....	100.00	108.64
.....	6.84	96.30	.....	2.70	100.00	97.69
27.40	2.39	100.00	.....	.....	100.00	43.80
5.14	20.54	98.68	.....	1.32	100.00	71.60
.....	16.75	100.00	.....	.....	100.00	60.65
12.31	4.09	98.98	1.86	4.18	100.00	46.49
18.10	6.42	100.00	.....	.....	100.00	108.43
.....	.....	100.00	.....	.....	100.00	84.81
8.75	5.78	84.94	15.06	.....	100.00	97.00
17.57	8.80	70.07	11.97	17.96	100.00	46.77
59.41	2.29	96.70	.....	4.30	100.00	55.74

ELECTRIC UTILITIES.

ELECTRIC EQUIPMENT.

Location.	Name of company.	Commercial consumers.	Arcs.
Albany	Albany Elec. Lt. & Mill. Co.....	118	16
Alma	Alma Elec. Lt. Co.....	148	7
Amery	Amery Elec. Lt. Co.....	61	5
Antigo	Antigo Elec. Lt. Co.....	799	98
Appleton	Wis. Tr., Lt. & P. Co.....	1418	297
Arcadia	Municipal Light Plant.....	181	6
Ashland	Ashland Lt., Power & St. Ry. Co.....	662	88
Athens	Athens Elec. Lt. & P. Co.....	95	11
Augusta	J. L. Ball Co.....	79	.....
Bangor	Hussa Bros. Lt. & P. Co.....	102	2
Baraboo	Baraboo Ltg. Co.....	278	60
Bayfield	Municipal Light Plant.....	211	20
Beaver Dam	Beaver Dam Lt. & P. Co.....	440	94
Belleville	Belleville Mills & Elec. Lt. Co.....	22	.....
Beloit	Beloit Water, Gas & Elec. Co.....	786	56
Benton	Municipal Light Plant.....	85	18
Berlin	Berlin Lighting, Heating & P. Co.....	392	72
Birnamwood	Birnamwood Elec. Lt. Co.....	81	13
Black River Falls	Municipal Light Plant.....	213	20
Bloomer	Municipal Light Plant.....	107	7
Boscobel	Municipal Light Plant.....	182	35
Boyd	Boyd Elec. Lt. Co.....	32	15
Brodhead	Brodhead Elec. Co.....	337	5
Bruce	Municipal Light Plant.....	39	4
Burlington	Burlington Elec. Lt. & P. Co.....	410	12
Cadott	Municipal Light Plant.....	64	4
Campbellsport	Campbellsport Elec. Lt. & P. Co.....	59	12
Cashton	Cashton Lt. & P. Co.....	38	.....
Cazenovia	Cazenovia Elec. Lt. Co.....	35	36
Cedarburg	Municipal Light Plant.....	154	40
Chetek	Chetek Light & P. Co.....	121	7
Chippewa Falls	Chippewa Falls W. W. & Ltg. Co.....	353	104
Clintonville	Municipal Light Plant.....	212	27
Colby	Municipal Light Plant.....	70	20
Colfax	Colfax Mill. & Power Plant.....	58	.....
Cumberland	Municipal Light Plant.....	165	39
Darlington	Darlington Elec. Lt. & W. P. Co.....	239	9
Delavan	Delavan Light & Power Co.....	(1)	87
De Pere	De Pere Lt. & P. Co.....	450	91
Dodgeville	Dodgeville Elec. Lt. & P. Co.....	116	.....
Durand	Durand Lt. & P. Co.....	243	.....
Eau Claire	Chippewa Valley Ry., Lt. & P. Co.....	2730	162
Edgerton	Edgerton Elec. Lt. Co.....	295	10
Elkhart Lake	Milw. & Fox, R. Valley Ry. Co.....	68	.....
Elkhorn	Municipal Light Plant.....	244	36
Ellsworth	Ellsworth Heat, W. & Lt. Co.....	111	17
Elroy	Municipal Light Plant.....	310	26
Evansville	Municipal Light Plant.....	208	35
Fennimore	Municipal Light Plant.....	180	22
Fond du Lac	Eastern Wis. Ry. Co.....	1355	199
Fort Atkinson	Municipal Light Plant.....	555	7
Fountain City	Fountain City Lt. & P. Co.....	69	4
Frederick	Frederick Elec. Lt. Co.....	101	2
Gays Mills	Gays Mills Elec. Co.....	71	6
Glenwood	Glenwood & Downing Lt. & P. Co.....	114	6

ALL CLASSES.

LOAD AND DEMAND DATA.

LOAD DATA.			Me- ters.	Trans- form- ers.	Length of service.
Motors.		Total connected load, kws.			
No.	Total H. P.				
.....	.....	27.2	19	.....	Dusk-11 p. m.
.....	.....	45.	3	.....	Dusk-12 midnight.
.....	.....	40.	.....	.....	Night.
43	15.1	750.	618	.....	Continuous.
260	84.5	2652.5	1478	128	Continuous.
.....	.....	75.	140	.....	Dusk-11:30 p. m.
23	8.5	46.3	648	159	Continuous.
.....	.....	103.8	95	.....	Continuous.
.....	.....	84.7	22	.....	Dusk-12 midnight.
7	4.	107.1	80	.....	23 hours.
.....	.....	283.1	256	.....	Night.
.....	.....	220.	179	.....	Night.
10	49.5	477.1	443	68	Continuous.
.....	.....	17.5	.....	.....	Dusk-11:30 p. m.
268	732.5	1539.5	740	104	Continuous.
.....	.....	245.	23	.....	Dusk-11 p. m.
69	640.	422.5	297	129	Continuous.
.....	.....	50.	17	.....	Night.
.....	.....	150.	100	19	Night.
.....	.....	50.	64	.....	Night.
.....	.....	57.	172	50	Dusk-12 midnight.
.....	.....	35.	14	.....	Dusk-12 midnight.
1	25.	100.	162	.....	Night—power in day.
.....	.....	25.	35	.....	Night.
25	70.	567.2	399	.....	1 p. m.—12 noon.
.....	.....	21.2	64	7	Night.
.....	.....	245.	8	13	Dusk-12 midnight.
.....	.....	60.	19	.....	Dusk-11:30 p. m.
.....	.....	21.7	28	.....	Dusk-12 midnight.
.....	.....	95.	.....	.....	Night.
.....	.....	56.6	28	13	Night.
31	225.8	475.1	301	146	Continuous.
10	20.5	229.6	173	24	Continuous—except Sunday.
.....	.....	34.	32	12	Dusk-12 midnight.
.....	.....	40.	10	.....	5 a. m.—11 p. m.
.....	.....	150.	118	48	Night.
.....	.....	196.	158	.....	Night.
.....	.....	275.	200	19	Night.
127	338.5	732.	364	.....	Continuous.
.....	.....	60.	90	29	Dusk-12 midnight.
.....	.....	256.	49	16	Day time, when water runs.
2151	1010.8	2174.	501	89	Continuous.
20	48.	219.3	271	32	Continuous.
1	22.	55.2	67	27	Dusk-12 midnight.
.....	.....	150.	244	30	Night.
.....	.....	128.	64	22	Night.
.....	.....	90.	300	35	Night.
.....	.....	190.5	195	17	Dusk-12 m: 5:30 a. m.—daylight.
.....	.....	50.	127	.....	Dusk-12 m: 5 a. m.—daylight.
130	607.3	1850.	1683	582	Continuous.
9	77.5	100.	555	123	Continuous.
8	146.	125.	84	12	Continuous.
.....	.....	174.7	.....	4	Dusk-12 m.
.....	.....	17.3	.....	.....	Dusk-11:30 p. m.: 5:30 a. m.—daylight.
.....	.....	54.4	74	15	Dusk-12 m.: 5:30 a. m.—daylight.

ELECTRIC UTILITIES.

ELECTRIC EQUIPMENT. LOAD

Location.	Name of Company.	Commercial consumers.	Arcs.
Grand Rapids	Grand Rapids Elec. & W. Co.....	678	55
Grantsburg	Municipal Light Plant.....	198	19
Green Bay	Green Bay Gas & Elec. Co.....	2912	161
Green Bay	Minahan Building Co.....	108	50
Greenwood	Municipal Light Plant.....	110	7
Hartford	Municipal Light Plant.....	305	.....
Hayward	Hayward Elec. Lt. & P. Co.....	288	75
Hudson	Burkhardt Mill. & Elec. P. Co.....	404	50
Hurley	Twinn City Gen. Elec. Co.....	232	14
Independence	Municipal Light Plant.....	92	4
Iola	Iola Elec. Lt. & P. Co.....	86	.....
Iron River	Iron River W. Lt. & P. Co.....	158	30
Janesville	Janesville Elec. Co.....	1188	245
Kaukauna	Kaukauna Gas, El. Lt. & P. Co.....	467	58
Kenosha	Kenosha Gas & Elec. Co.....	588	188
Kewaskum	Kewaskum Elec. Lt. Co.....	36	39
Kewaunee	Municipal Light Plant.....	120	.....
La Crosse	La Crosse Gas & Elec. Co.....	3073	406
Ladysmith	Ladysmith Lighting Co.....	247	40
La Farge	La Farge Elec. Co.....	88	8
Lake Geneva	Equitable Elec. Lt. Co.....	306	6
Lake Mills	Creamery Pkg. Mfg. Co.....	183	9
Lancaster	Lancaster Elec. Lt. Co.....	194	45
Lodi	Municipal Light Plant.....	95	17
Madison	Madison Gas & Elec. Co.....	4145	286
Manitowoc	Manitowoc Elec. Lt. Co.....	941	48
Marinette	Menominee & Marinette Lt. & Tr. Co...	938	92
Mauston	Mauston Elec. Service Co.....	174	36
Mayville	Northwestern Lt. & P. Co.....	165	66
Mazomanie	Municipal Light Plant.....	109	.....
Medford	Medford Lt. & Heating Co.....	194	34
Mellen	Mellen Lt. & Water Co.....	125	5
Menasha	Municipal Light Plant.....	..... (1)	80
Menomonie	Menomonie Elec. Lt. & P. Co.....	304	54
Merrill	Merrill Ry. & Ltg. Co.....	543	86
Merrillan	Municipal Light Plant.....	140	.....
Milwaukee	Commonwealth Power Co. ²	55	.....
Milwaukee	Milwaukee Lt., Ht. & Tr. Co.....	2428	513
Milwaukee	Plankinton Elec. Lt. & P. Co.....	119	88
Milwaukee	Ry. Exch. Bldg. Co.....	58	9
Milwaukee	The Milwaukee Elec. Ry. & Lt. Co.....	5088	3147
Milwaukee	Wells Power Co.....	372	370
Mineral Point	Mineral Point Elec. Lt. Co.....	213	8
Mondovi	Mondovi Elec. Lt. & P. Co.....	110	17
Monroe	Monroe Elec. Lt. & P. Co.....	399	69
Montello	Montello Granite Co.....	158	19
Monticello	Municipal Light Plant.....	100	30
Muscoda	Muscoda Elec. Lt. & P. Co.....	68	10
Necedah	Necedah Milling & Elec. Co.....	115	14
Neillsville	Neillsville Elec. Lt. & P. Co.....	127	23
New Glarus	Municipal Light Plant.....	99	16
New London	Municipal Light Plant.....	289	87
New Richmond	Municipal Light Plant.....	274	15
New Richmond	New Richmond Power Co.....	30	.....
North Milwaukee	North Milwaukee Lt. & P. Co.....	107	38

ALL CLASSES.

AND DEMAND DATA—Continued.

LOAD DATA.			Me- terr.	Trans- form- ers.	Length of service.
Motors.		Total connected load, kws.			
No.	Total H. P.				
38	221.	*285.	600	45	Continuous.
3	45.	47.	57	.....	Dusk—12 m.; winter mornings.
31	*239.	1500.	908	123	Continuous.
3	5.	.....	160	.....	Continuous.
.....	.....	88.4	96	7	Night.
4	15.	60.	.....	.....	Continuous.
.....	.....	142.	.....	20	Night.
10	70.	378.2	489	71	Continuous.
4	20.	(¹)	221	14	Continuous.
1	4.	30.	65	.....	Dusk—11:30 p. m.
3	*2.	71.	55	.....	Dusk—12 m.; 5 a. m.—daylight.
3	136.	184.	46	51	Continuous.
500	1135.	2060.2	1117	54	Continuous.
34	207.3	627.	255	22	Continuous.
*52	230.	1056.	717	79	Continuous.
.....	.....	50.	33	.....	3 mos. 6 p. m.—12 p. m.—9 mos.—night.
.....	.....	123.	115	8	Dusk—12 midnight.
340	192.4	5430.	3073	213	Continuous.
.....	.....	333.3	121	54	Night.
.....	.....	26.2	8	8	Dusk—11 p. m.; winter mornings.
70	130.	719.7	357	98	Continuous.
4	27.	120.2	35	75	Continuous.
2	2.	331.5	127	9	Dusk—12:30 a. m.; winter mornings.
.....	.....	*50.	60	.....	Dusk—12 midnight.
325	1671.5	*5200.	3212	53	Continuous.
33	68.4	1243.2	941	.....	Contin., except Sun. 6 a. m. to 2 p. m.
165	1419.	1064.1	144	13	Continuous.
.....	.....	140.	177	40	Continuous.
14	195.7	508.	180	51	Continuous.
.....	.....	50.	71	.....	Dusk—11 p. m.
.....	.....	135.	147	.....	Night.
.....	.....	298.	66	54	Night.
.....	.....	163.	.....	3	Night.
17	72.	339.	64	70	Continuous.
38	250.	628.5	542	.....	Continuous.
9	.....	*50.	47	5	Night—hour before and after.
.....	.....	.....	.....	.....	Continuous.
*4	803.3	326.8	2234	76	Continuous.
64	275.	1214.5	227	.....	Continuous.
1	2.5	(¹)	56	.....	Continuous.
*150	3139.	22641.8	7507	223	Continuous.
110	600.	1614.3	5	574	Continuous.
.....	.....	47.	81	29	Continuous.
.....	143.5	440.5	399	98	Night.
.....	.....	100.	32	35	Night.
.....	.....	89.	99	13	Dusk—11 p. m.; winter mornings.
.....	.....	*40.	14	9	10 hours.
.....	.....	50.	11	.....	Night.
.....	.....	(¹)	87	.....	Night—6 mos. mornings.
.....	.....	(¹)	99	.....	Continuous.
.....	.....	100.	249	46	Night.
.....	.....	188.	.....	14	Continuous.
80	110.8	83.	5	.....	Continuous—6 days.
7	71.	171.3	133	6	Continuous—6 days; Sunday, 2 a. m.

**ELECTRIC UTILITIES.
ELECTRIC EQUIPMENT, LOAD**

Location.	Name of company.	Commercial consumers.	Arcs.
Oconomowoc	Municipal Light Plant.....	351	48
Oconto	Oconto Elec. Co.....	196	81
Oconto	Peoples' Land & Mfg. Co.....	273	.....
Oconto Falls	Municipal Light Plant.....	71	13
Omro	Omro Elec. Lt. Co.....	107	3
Osceola	Osceola Elec. Lt. Co.....	60	.....
Oshkosh	Oshkosh Gas Lt. Co.....	1244	780
Owen	Owen Lumber Co.....	48	9
Pardeeville	Pardeeville Elec. Lt. Plant.....	97	2
Park Falls	Park Falls Water, Lt. & P. Co.....	110	31
Peshigo	Peshigo Lumber Co.....	265	10
Pewaukee	Pewaukee Elec. Co.....	26	26
Plainfield	Starks & Skeel.....	86	17
Platteville	Platteville Elec. Lt. & P. Co.....	408	11
Portage	Portage Elec. Lt. Co.....	374	70
Port Washington	Municipal Light Plant.....	248	26
Prairie du Chien.....	Prairie City Elec. Co.....	228	32
Prairie du Sac.....	Prairie du Sac Mill. & Lt. Co.....	55	4
Princeton	Municipal Light Plant.....	143	26
Randolph	Municipal Light Plant.....	102	6
Reedsburg	Municipal Light Plant.....	394	25
Rhinelander	Rhinelander Lighting Co.....	426	71
Rice Lake	Red Cedar Valley Elec. Co.....	409	28
Richland Center	Municipal Light Plant.....	289	73
Rio	Rio Elec. Lt. Co.....	80	14
Ripon	Ripon Lt. & Water Co.....	165	4046
River Falls	Municipal Light Plant.....	337	44
St. Croix Falls.....	Minnesota Improvement Co.....	86	.....
Sauk City	Municipal Light Plant.....	21	6
Seymour	Seymour Elec. Lt. Co.....	104	13
Shawano	Municipal Light Plant.....	210	.....
Sheboygan	Sheboygan Light, P. & Ry. Co.....	1300	194
Sheboygan Falls	Falls Lt. & W. Co.....	117	28
Shell Lake	Municipal Light Plant.....	116	8
Soldiers Grove	Soldiers Grove Elec. Co.....	100	.....
Sparta	O. I. Newtons' Sons Co.....	334	50
Spooner	Municipal Light Plant.....	151	4
Spring Green	Municipal Light Plant.....	93	3
Spring Valley	Spring Valley Lt. & P. Co.....	90	15
Stanley	North Western Lumber Co.....	173	26
Stevens Point	Stevens Point Lighting Co.....	253	81
Sturgeon Bay	Municipal Light Plant.....	372	58
Sun Prairie	Sun Prairie Elec. & Laundry Co.....	70	5
Superior	Northern Power Co.....	5	.....
Superior	Superior Water, Lt. & P. Co.....	2208	373
Stoughton	Municipal Light Plant.....	361	65
Tomah	Tomah Elec. Lt. Co.....	264	57
Tomahawk	Tomahawk Elec. W. & Tel. Co.....	208	.....
Two Rivers	Municipal Light Plant.....	235	49
Wauworth	H. T. Windsor.....	114	35
Washburn	Washburn Elec. Lt. & P. Co.....	313	.....
Waterford	Waterford Elec. Lt. Co.....	90	.....
Waterloo	Municipal Light Plant.....	111	.....
Watertown	Watertown Gas & Elec. Co.....	442	124
Waukesha	Waukesha Gas & Elec. Co.....	376	108

ALL CLASSES.

AND DEMAND DATA—Continued.

LOAD DATA.			Meters.	Transformers.	Length of service.
Motors.		Total connected load, kws.			
No.	Total H. P.				
.....	30.	546.5	395	94	Continuous.
.....	78.	249.7	201	37	Continuous.
11	106.	476.5	241	35	Dusk—12 midnight.
.....	42.	56	51	7	Night.
.....	56.	.....	.....	.....	.....
1	2.8	35.8	53	17	Night.
.....	1767.	3212.3	1261	230	Continuous.
.....	.....	53.	44	8	Night.
.....	.....	55.4	90	.....	Dusk—12 midnight.
4	20.5	115.6	111	.....	Continuous.
.....
6	213.	279.9	2	6	Continuous.
.....	.....	(1).....	24	.....	Dusk—12 m.
.....	.....	35.	75	14	Dusk—12m.; winter mornings.
.....	.....	.....	303	.....	Night.
1	45.	399.	374	66	.....
.....
11	18.	145.	258	30	Continuous.
.....	.....	250.	157	18	Night.
.....	.....	30.	37	.....	Dusk—11 p. m.
.....	.....	90.	101	19	Night.
.....	.....	100.	104	.....	Dusk—11 p. m.
.....	.....	(1).....	390	65	Night.
15	39.9	343.4	275	37	Continuous.
9	43.	(1).....	339	8	Continuous.
2	5.1	180.	283	61	Night.
.....	.....	(1).....	29	18	Dusk—11 p. m.
.....
5	.5	241.5	253	53	Dusk—12 m.
27	145.	348.9	299	38	Continuous.
1	7.5	69.	.....	16	Continuous.
.....	.....	(1).....	76	.....	Dusk—11 p. m.
.....	.....	104.5	100	41	Dusk—12 midnight.
.....	.....	100.	208	31	Night.
*100	500.	1500.	1050	262	Continuous.
10	12.3	300.	111	.....	Continuous except noon hour.
.....	.....	22.	44	4	Night.
.....	.....	55.	.....	.....	Dusk—11 p. m.
.....
*26	183.	337.	262	34	Continuous.
1	.1	7.4	.....	20	Night.
.....	.....	47.	92	20	Dusk—12 midnight.
4	*4.	(1).....	67	.....	Night.
2	530.	894.9	173	59	Night.
.....
18	104.5	.....	292	111	Continuous except 40 min. at noon.
1	1.5	299.	372	.....	Continuous.
.....	.....	100.	70	.....	Dusk—12 midnight.
.....	6133.	4600.	5	.....	Continuous.
118	1234.9	3027.3	2170	456	Continuous.
.....
7	29.5	359.8	361	43	Continuous.
.....	.....	(1).....	292	44	Night.
5	13.	24.2	153	1	Continuous 6 days; Sunday night.
.....	.....	366.	234	39	Night.
17	256.	309.8	113	29	Dusk—12 midnight.
.....
1	2.	138.8	198	.....	Night.
.....	.....	72.	33	.....	Continuous except noon hour.
.....	.....	(1).....	111	70	Dusk—11:30 p. m.
76	485.	862.	419	51	Continuous.
10	69.	420.9	257	57	Continuous.

ELECTRIC UTILITIES.

ELECTRIC EQUIPMENT, LOAD

Location.	Name of company.	Commercial consumers.	Arcs.
Waupun	Municipal Light Plant.....	320	43
Wausau	Wausau St. R. R. Co.....	1110	299
West Bend	West Bend Heating & Ltg. Co.....	161	63
Westby	Municipal Light Plant.....	143	.....
Westfield	Westfield Milling & Elec. Lt. Co.....	53	.....
West Salem	Neshonoc Lt. & P. Co.....	104	33
Weyauwega	Weyauwega Elec. Lt. Co.....	85	23
Whitewater	Whitewater Elec. Lt. Co.....	333	40
Wittenberg	Wittenberg Elec. Co.....	109	27

¹ No records.² Estimated.

ALL CLASSES.

AND DEMAND DATA—Concluded.

LOAD DATA.			Me- ters.	Trans- form- ers.	Length of service.
Motors.		Total connected load, kws.			
No.	Total H. P.				
.....	.....	449.	298	29	Continuous.
167	1927.5	2540.8	... ⁽¹⁾ ⁽¹⁾ ..	Continuous.
.....	24.5	200.	159	.....	Continuous.
.....	.....	35.8	59	.....	Dusk—11 p. m.
.....	.....	44.	59	.....	Night.
.....	.....	60.	70	19	Night.
.....	.....	65.	61	37	Dusk—12 midnight.
.....	⁽¹⁾	368	136	Night.
1	10.	131.	95	19	Night.

¹ In operating for six months.

⁴ Exclusive of traction.

ELECTRIC UTILITIES.
ELECTRIC EQUIPMENT.

Location.	Name of Company.	Bollers.	
		No.	Total H. P.
Albany	Albany Elec. Lt. & Milling Co.....	1	70
Alma	Alma Elec. Lt. Co.....	1	70
Amery	Amery Elec. Lt. Co.....	3	250
Antigo	Antigo Elec. Lt. Co.....	4	1,80
Appleton	Wis. Tr., Lt. & P. Co.....	2	160
Arcadia	Municipal Elec. Plant.....	4	500
Ashland	Ashland Lt., Power & St. Ry. Co.....	1	60
Athens	Athens Elec. Lt. & P. Co.....	1	170
Augusta	J. L. Ball Co.....	2	200
Bangor	Hussa Bros. Lt. & P. Co.....	2	200
Baraboo	Baraboo Ltg. Co.....	2	150
Bayfield	Municipal Light Plant.....	3	390
Beaver Dam	Beaver Dam Lt. & P. Co.....	3	950
Belleville	Belleville Mills & El. Lt. Plant.....	3	100
Beloit	Beloit Water, Gas & Elec. Co.....	4	650
Benton	Municipal Light Plant.....	3	240
Berlin	Berlin Ltg., Htg. & P. Co.....	1	70
Biramwood	Biramwood Elec. Lt. Co.....	2	200
Black River Falls	Municipal Light Co.....	1	100
Bloomer	Municipal Elec. Plant.....	1	100
Boscobel	Municipal Elec. Plant.....	1	100
Boyd	Boyd Elec. Lt. Co.....	1	70
Brodhead	Brodhead Elec. Co.....	2	200
Bruce	Municipal Elec. Lt. Plant.....	1	100
Burlington	Burlington Elec. Lt. & P. Co.....	1	85
Cadott	Municipal Elec. Lt. Plant.....	1	75
Campbellsport	Campbellsport Elec. Lt. & P. Co.....	3	400
Cashton	Cashton Lt. & P. Co.....	2	160
Cazenovia	Cazenovia Elec. Lt. Co.....	1	30
Cedarburg	Municipal Light Plant.....	1	150
Chetek	Chetek Lt. & P. Co.....	1	150
Chippewa Falls	C. F. W. W. & Ltg. Co.....	2	160
Clintonville	Municipal Elec. Lt. Plant.....	1	30
Colby	Municipal Light Plant.....	1	150
Colfax	Colfax Mill & Power Plant.....	1	150
Cumberland	Municipal Light Plant.....	1	150
Darlington	Darlington Elec. Lt. & W. P. Co.....	2	160
Delavan	Municipal Elec. Lt. Plant.....	2	130
De Pere	De Pere Lt. & P. Co.....	2	130
Dodgeville	Dodgeville Elec. Lt. & P. Co.....	2	130
Durand	Durand Lt. & P. Co.....	4	400
Eau Claire	Chippewa Valley Ry., Lt. & P. Co.....	1	100
Edgerton	Edgerton Elec. Lt. Co.....	2	200
Elkhart Lake	Milwaukee & Fox R. Valley Ry. Co.....	2	200
Elkhorn	Municipal Elec. Light Plant.....	4	1790
Ellsworth	Ellsworth Heat, W. & Lt. Co.....	1	100
Elroy	Municipal Light Plant.....	2	200
Evansville	Municipal Light Plant.....	2	200
Fennimore	Municipal Light Plant.....	2	200
Fond du Lac	Ea. Wis. Ry. Co.....	1	200
Fort Atkinson	Municipal Light Plant.....	2	200
Fountain City	Fountain City Lt. & P. Co.....	1	60
Frederick	Frederick Elec. Lt. Co.....	1	60
Gays Mills	Gays Mills Elec. Co. ²	1	200
Glenwood	Glenwood & Downing Lt. & P. Co.....	1	200

ALL CLASSES.

LOAD AND DEMAND DATA.—Continued.

PRIME MOTIVE POWER.						Power purchased, (reported in kw. hrs.).	ELECTRIC GENERATORS.		Maximum demand on station, or peak load kws.	
Water Wheels.		Steam Engines.		Gas Engines.			No.	Total kw. capacity.		
No.	Total H. P.	No.	Total H. P.	No.	Total H. P.	Total prime motive power, rated H. P.				
2	70			1	34	104		1	45	33
		1	65			65		1	50	38
1	77					77		3	40	76
		2	500			500		4	310	(1)...
16	2550	2	2000			4550		4	2000	100
		1	126			126		1	75	(1)...
		2	300			300		4	225	(1)...
		1	70			70		1	60	(1)...
		2	175			175		2	140	(1)...
		2	75			75		2	68	(1)...
		2	300			300		3	228	(1)...
		2	250			250		2	200	100
		3	374			374		3	235	182
1	40					40		1	20	20
2	275	3	1323			1598	4780	5	960	(1)...
		1	100			(1)...		1	60	(1)...
		2	700			700		2	580	711
		1	150			150		1	55	40
1	175					175		3	95	(1)...
1	82					82		1	45	45
		1	140			140		1	100	30
		1	60			60		1	37½	21.4
4	120					120		5	140	75
		1	70			70		1	80	(1)...
2	120	1	250			370		2	200	100
							(1)...			
		1	85			85		1	75	32
		1	100			100				
2	90					90		1	8½	(1)...
		3	400			400		3	220	(1)...
1	75					75		1	60	(1)...
5	95½					950½		9	540	468.2
		2	225			225		2	110	(1)...
		1	80			80		1	50	29
2	85	1	25			110			(1)...	(1)...
		2	260			260		2	175	(1)...
		1	125			315		2	125	106
3	190	2	166			166		2	90	85
						286		2	200	110
2	283	2	250	1	20	270		3	185	(1)...
2	655					655		2	350	180
3	3200	1	400			3600		3	1900	1495
							145,081	3	180	(1)...
				2	180	180		2	130	(1)...
		2	380			380		3	194	16
1	137	1	100			257		3	165	(1)...
		2	180			180		2	150	65
		2	190			190		2	82	100
		1	95			95				70
		3	1550			1550		9	1945	1396
		2	320			320		2	200	100
							119,980			
1	40	1	50			90		1	45	(1)...
							262,800	1	40	25
		1	100			100		1	60	28

ELECTRIC UTILITIES.

ELECTRIC EQUIPMENT.

Location.	Name of Company.	Boilers.	
		No.	Total H. P.
Grand Rapids	Grand Rapids Elec. & W. Co.....	2	445
Grantsburg	Municipal Light Plant.....	1	90
Green Bay	Green Bay Gas & Elec. Co.....	2	700
Green Bay	Minahan Building Co.....	2	700
Greenwood	Municipal Elec. Lt. Plant.....	2	160
Hartford	Municipal Elec. Lt. Plant.....	2	240
Hayward	Hayward El. Lt. P. Co.....	2	240
Hudson	Burkhardt Mill. & El. P. Co.....	4	600
Hurley	Twin City Gen. Elec. Co.....	2	160
Independence	Municipal Elec. Lt. Plant.....	3	100
Iola	Iola Elec. Lt. & P. Co.....	3	175
Iron River	Iron River W., Lt. & P. Co.....	5	750
Janesville	Janesville Elec. Co.....	2	160
Kaukauna	Kaukauna Gas, El. Lt. & P. Co.....	3	600
Kenosha	Kenosha Gas & Elec. Co.....	2	150
Kewaskum	Kewaskum Elec. Lt. Co.....	2	200
Kewaunee	Municipal Electric Plant.....	16	2395
La Crosse	La Crosse Gas & Elec. Co.....	2	160
Ladysmith	Ladysmith Lighting Co.....	2	160
La Farge	La Farge Elec. Co.....	2	160
Lake Geneva	Equitable Elec. Lt. Co.....	2	250
Lake Mills	Creamery Package Mfg. Co.....	2	200
Lancaster	Lancaster Elec. Lt. Co.....	2	150
Lodi	Municipal Light Plant.....	6	1837
Madison	Madison Gas & Elec. Co.....	4	600
Manitowoc	Manitowoc Elec. Lt. Co.....	4	370
Marinette	Menominee & Marinette Lt. & Tr. Co.....	1	150
Mauston	Mauston Elec. Service Co.....	1	70
Mayville	Northwestern Lt. & P. Co.....	2	160
Mazomanie	Municipal Light Plant.....	1	65
Medford	Medford Light & Htg. Co.....	2	200
Mellen	Mellen Lt. & Water Co.....	2	200
Menasha	Municipal Light Plant.....	2	200
Menomonie	Menomonie Elec. Lt. & P. Co.....	4	400
Merrill	Merrill Ry. & Ltg. Co.....	4	400
Merrillan	Municipal Light Plant.....	4	3000
Milwaukee	Commonwealth Power Co. ³	3	2475
Milwaukee	Milwaukee Lt., Heat & Tr. Co. ⁵	6	1982
Milwaukee	Plankinton Elec. Lt. & P. Co.....	2	300
Milwaukee	Ry. Exch. Bldg. Co.....	48	19100
Milwaukee	The Milwaukee Elec. Ry. & Lt. Co. ⁴	6	2430
Milwaukee	Wells Power Co.....	3	550
Mineral Point	Mineral Point Elec. Lt. Co.....	1	80
Mondovi	Mondovi Elec. Lt. & P. Co.....	2	400
Monroe	Monroe Elec. Lt. & P. Co.....	2	400
Montello	Montello Granite Co.....	1	100
Monticello	Municipal Light Plant.....	1	100
Muscoda	Muscoda Elec. Lt. & P. Co.....	1	100
Neenah	Neenah Milling & Elec. Co.....	1	125
Neillsville	Neillsville Elec. Lt. & P. Co.....	1	100
New Glarus	Municipal Electric Plant.....	2	250
New London	Municipal Electric Plant.....	2	250
New Richmond	Municipal Electric Plant.....	2	250
New Richmond	New Richmond Power Co.....	2	160
North Milwaukee...	North Milwaukee Lt. & P. Co.....	2	160

ALL CLASSES.

LOAD AND DEMAND DATA—Continued.

PRIME MOTIVE POWER.						Power pur- chased, (re- ported in kw. hrs.).	ELECTRIC GENERATORS.		Maxi- mum de- mand on station, or peak load kws.	
Water Wheels.		Steam Engines.		Gas Engines.			No.	Total kw. ca- pacity.		
No.	Total H. P.	No.	Total H. P.	No.	Total H. P.					
.....	.....	2	375	.....	.....	375	377,184	2	350	.....(1)...
.....	.....	1	87	.....	.....	87	.....	1	50	.....(1)...
.....	.....	1	800	.....	.....	800	1,310,747	1	500	.....(1)...
.....	.....	2	650	.....	.....	650	.....	2	400	83
1	100	.....	.....	.....	.....	100	.....	1	60	35
.....	.....	1	125	.....	.....	125	.....	2	60	50
1	150	1	200	.....	.....	350	.....	2	220	130
6	720	.....	.....	.....	.....	720	.....	2	300	220
.....	.....	3	700	.....	.....	700	.....	7	800	600
.....	.....	1	72	.....	.....	72	.....	1	37½	.....(1)...
.....	.....	3	145	.....	.....	145	.....	2	60	.....(1)...
.....	.....	1	200	.....	.....	200	.....	2	113	100
14	1700	3	750	.....	.....	2450	.....	12	1275	860
2	358	1	247	.....	.....	605	.....	6	277	261
.....	.....	2	900	.....	.....	900	.....	2	440	.....(1)...
.....	.....	1	80	.....	.....	80	.....	1	75	.....(1)...
.....	.....	1	85	.....	.....	85	.....	2	62	23
.....	.....	9	3125	2	170	3295	.....	14	2395	1635
1	235	.....	.....	.....	.....	235	.....	2	240	.....(1)...
1	70	.....	.....	.....	.....	70	.....	1	60	55
5	230	2	150	.....	.....	380	.....	4	330	154
.....	.....	1	150	.....	.....	150	.....	2	165	67
.....	.....	2	190	.....	.....	190	.....	2	180	110
.....	.....	1	100	.....	.....	100	.....	1	45	.....(1)...
.....	.....	6	2153	3	685	2841	.....	15	2507	1580
.....	.....	4	650	1	150	800	.....	11	450	372
.....	.....	3	700	.....	.....	700	.....	6	615	.....(1)...
3	200	1	150	.....	.....	350	.....	3	175	.....(1)...
.....	.....	2	400	.....	.....	400	.....	2	300	205
.....	.....	1	50	.....	.....	50	.....	1	30	30
.....	.....	1	160	.....	.....	160	.....	2	108	.....(1)...
2	215	1	45	.....	.....	260	.....	1	60	40
.....	.....	.....	.....	2	150	150	.....	1	60	.....(1)...
.....	.....	2	200	.....	.....	200	269,521	4	168	.....(1)...
5	500	1	250	.....	.....	750	.....	6	498	810
.....	.....	.....	.....	.....	.....	.....	(1)	.....	.....	.....
.....	.....	3	3500	.....	.....	3500	.....	3	2500	.....(1)...
.....	.....	6	4750	.....	.....	4750	.....	2	1000	588
.....	.....	6	1387	.....	.....	1387	.....	6	740	568
.....	.....	9	.....	.....	.....	.....	.....	2	105	70
.....	.....	23	40417	.....	.....	40417	.....	38	16740	8833
.....	.....	5	2200	.....	.....	2200	.....	5	1550	825
.....	.....	2	530	.....	.....	550	.....	2	400	110
1	100	1	80	.....	.....	180	.....	4	110	.....(1)...
.....	.....	2	350	.....	.....	350	.....	2	250	94
1	150	.....	.....	.....	.....	150	.....	1	120	100
.....	.....	1	80	.....	.....	80	.....	1	75	.....(1)...
2	125	.....	.....	.....	.....	125	.....	1	50	.....(1)...
1	150	1	100	.....	.....	250	.....	3	175	.....(1)...
.....	.....	1	125	.....	.....	125	.....	6	150	.....(1)...
.....	.....	1	92	.....	.....	92	.....	1	50	.....(1)...
.....	.....	2	250	.....	.....	250	.....	2	190	.....(1)...
.....	.....	.....	.....	.....	.....	.....	61,518	.....	.....	310
.....	.....	.....	.....	.....	.....	.....	(1)	.....	.....	300
.....	.....	2	120	.....	.....	120	.....	2	148	100

ELECTRIC UTILITIES.

ELECTRIC EQUIPMENT.

Location.	Name of Company.	Rollers.	
		No.	Total H. P.
Oconomowoc	Municipal Light Plant.....	3	309
Oconto	Oconto Elec. Co.....	2	330
Oconto	Peoples' Land & Mfg. Co.....	3	280
Oconto Falls	Municipal Light Plant.....	1	60
Omro	Omro Elec. Lt. Co.....	1	73
Osecola	Osecola Elec. Lt. Co.....		
Oshkosh	Oshkosh Gas Lt. Co.....	4	1380
Owen	Owen Lumber Co.....		
Pardeeville	Pardeeville Elec. Lt. Plant.....	1	60
Park Falls	Park Falls Water, Lt. & P. Co.....		
Peshigo	Peshigo Lumber Co.....		
Pewaukee	Pewaukee Elec. Co.....		
Plainfield	Starks & Skoel.....		
Platteville	Platteville Elec. Lt. & P. Co.....	4	610
Portage	Portage Elec. Lt. Co.....	3	400
Port Washington	Municipal Electric Plant.....	4	201
Prairie du Chien	Prairie City Elec. Co.....	2	250
Prairie du Sac	Prairie du Sac Mill. & Lt. Co.....	2	170
Princeton	Municipal Light Plant.....	1	100
Randolph	Municipal Light Plant.....	1	100
Reedsburg	Municipal Light Plant.....	3	300
Rhineland	Rhineland Lighting Co.....		
Rice Lake	Red Cedar Valley Elec. Co.....		
Richland Center	Municipal Light Plant.....	2	200
Rio	Rio Elec. Lt. Co.....	2	65
Ripon	Ripon Lt. & Water Co.....	3	325
River Falls	Municipal Electric Plant.....		
St. Croix Falls	Minnesota Improvement Co.....		
Sauk City	Municipal Light Plant.....	1	60
Seymour	Seymour Elec. Lt. Co.....	1	100
Shawano	Municipal Light Plant.....	2	359
Sheboygan	Sheboygan Light. P. & Ry. Co.....	4	1000
Sheboygan Falls	Falls Lt. & W. Co.....	1	150
Shell Lake	Municipal Light Plant.....	1	140
Soldiers Grove	Soldiers Grove Elec. Co.....		
Sparta	O. I. Newtons Sons Co.....	1	130
Spooner	Municipal Light Plant.....		
Spring Green	Municipal Light Plant.....	2	180
Spring Valley	Spring Valley Lt. & P. Co.....	1	130
Stanley	North Western Lumber Co.....	2	350
Stevens Point	Stevens Point Lighting Co.....	2	300
Sturgeon Bay	Municipal Light Plant.....	3	375
Sun Prairie	Sun Prairie Elec. & Laundry Co.....	1	65
Superior	Northern Power Co.....		
Superior	Superior Water, Lt. & P. Co.....	4	710
Stoughton	Municipal Light Plant.....	1	155
Tomah	Tomah Elec. Lt. Co.....		
Tomahawk	Tomahawk Elec. W. & Tel. Co.....		
Two Rivers	Municipal Light Plant.....	2	250
Walworth	H. T. Windsor.....	4	300
Washburn	Washburn Elec. Lt. & P. Co.....	3	330
Waterford	Waterford Elec. Lt. Co.....		
Watertown	Municipal Light Plant.....	1	150
Watertown	Watertown Gas & Elec. Co.....	2	300
Waukesha	Waukesha Gas & Elec. Co.....	2	225

ALL CLASSES.

LOAD AND DEMAND DATA—Continued.

PRIME MOTIVE POWER.						Power pur- chased. (re- ported in kw. hrs.).	ELECTRIC GENERATORS.		Maxi- mum de- mand on station, or peak load kws.	
Water Wheels.		Steam Engines.		Gas Engines.			No.	Total kw. ca- pacity.		
No.	Total H. P.	No.	Total H. P.	No.	Total H. P.					
.....	.....	3	355	.....	.....	355	.....	3	240	26
.....	.....	2	280	.....	.....	280	.....	6	297	124
.....	.....	1	190	.....	.....	190	238,100	.....	.....	.....
.....	.....	1	100	.....	.....	100	.....	1	60	(¹)
.....	.....	1	65	.....	.....	65	.....	1	57	(¹)
.....	.....	.....	.....	1	65	65	.....	1	50	23
.....	.....	3	1700	4	350	2050	.....	9	1606	(¹)
.....	.....	1	130	.....	.....	130	.....	1	80	(¹)
.....	.....	1	60	.....	.....	60	14,530	2	80	45
.....	.....	.....	.....	.....	.....	.....	.....	3	150	113
3	600	.....	.....	.....	.....	600	.....	4	512	210
1	70	.....	.....	1	30	100	.....	1	7	7
.....	.....	.....	.....	1	50	50	.....	1	60	40
.....	.....	2	300	.....	.....	300	.....	4	170	95
.....	.....	1	350	.....	.....	350	.....	1	200	175
.....	.....	1	300	.....	.....	300	.....	2	225	126
.....	.....	2	300	.....	.....	300	.....	2	180	185
.....	.....	1	(¹)	.....	.....	(¹)	.....	1	(¹)	85
.....	.....	1	85	.....	.....	85	.....	1	60	(¹)
.....	.....	1	65	.....	.....	65	.....	1	45	(¹)
.....	.....	2	240	.....	.....	240	.....	2	140	(¹)
8	520	.....	.....	.....	.....	520	1,782,330	.....	.....	.....
.....	.....	2	300	.....	.....	300	.....	2	320	79
.....	.....	1	65	.....	.....	65	.....	1	150	84
.....	.....	.....	.....	.....	.....	.....	.....	1	30	30
.....	.....	2	350	.....	.....	350	.....	4	177	115
2	300	.....	.....	.....	.....	300	.....	3	275	154
6	17250	.....	.....	.....	.....	17250	.....	4	3450	10000
.....	.....	1	50	.....	.....	50	.....	1	35	(¹)
.....	.....	1	85	.....	.....	85	.....	1	50	43
.....	.....	2	250	.....	.....	250	.....	3	275	.....
.....	.....	4	2200	.....	.....	2200	.....	3	1650	650
.....	.....	2	165	.....	.....	165	.....	2	90	150
.....	.....	1	125	.....	.....	125	.....	1	60	22
3	100	.....	.....	.....	.....	100	(¹)	1	75	50
3	447	1	150	.....	.....	597	.....	3	335	321
1	87	.....	.....	.....	.....	87	.....	1	55	43
.....	.....	1	75	.....	.....	75	.....	1	38	(¹)
.....	.....	2	125	.....	.....	125	.....	2	90	43
.....	.....	1	190	.....	.....	190	.....	2	157½	(¹)
1	550	1	250	.....	.....	300	.....	1	150	(¹)
.....	.....	3	375	.....	.....	375	.....	2	210	129
.....	.....	3	90	.....	.....	90	.....	1	30	33
.....	.....	2	800	.....	.....	800	5,830,000	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	145,600	3	1200	1200
2	300	1	150	.....	.....	450	.....	4	290	197
.....	.....	1	120	.....	.....	120	.....	2	210	(¹)
.....	.....	2	325	.....	.....	325	.....	3	325	150
.....	.....	2	200	.....	.....	200	.....	2	110	110
.....	.....	3	925	.....	.....	925	(¹)	4	675	.....
.....	.....	2	400	.....	.....	400	.....	3	265	108
1	90	.....	.....	.....	.....	90	.....	1	60	23
.....	.....	1	125	.....	.....	125	.....	1	.....	(¹)
2	200	2	400	.....	.....	600	.....	3	555	399
2	175	1	150	.....	.....	325	.....	3	231	(¹)

ELECTRIC UTILITIES.

ELECTRIC EQUIPMENT

Location.	Name of Company.	Boilers.	
		No.	Total H. P.
Waupun	Municipal Light Plant.....	3	286
Wausau	Wausau St. Ry. Co.....	4	440
West Bend	West Bend Heating & Ltg. Co.....	2	300
Westby	Municipal Light Plant.....	1	100
Westfield	Westfield Milling & Elec. Lt. Co.....		
West Salem	Neshonoc Lt. & P. Co.....		
Weyauwega	Weyauwega Elec. Lt. Co.....		
Whitewater	Whitewater Elec. Lt. Co.....	2	150
Wittenberg	Wittenberg Elec. Co.....		

¹ No record.² Power from mill.³ Operated less than year.

ALL CLASSES.

LOAD AND DEMAND DATA—Concluded.

PRIME MOTIVE POWER.						Power pur- chased. (re- ported in kw. hrs.).	ELECTRIC GENERATORS.		Maxi- mum de- mand on station. or peak load kws	
Water Wheels.		Steam Engines.		Gas Engines.			No.	Total kw. ca- pacity.		
No.	Total H. P.	No.	Total H. P.	No.	Total H. P.					
.....	.....	3	225	.....	.....	225	.....	3	163	118
5	2800	1	600	.....	.....	2400	.....	5	1700	.....(1).....
1	85	1	150	.....	.....	235	.....	2	120	85
.....	.....	1	80	.....	.....	80	.....	1	40	40
2	100	.....	.....	.....	.....	100	.....	1	50	28
2	180	.....	.....	.....	.....	180	.....	1	60	44
2	150	.....	.....	.....	.....	150	.....	1	75	.....
.....	.....	3	295	1	6	301	.....	4	210	.....(1).....
2	210	.....	.....	1	50	260	.....	1	75	47

⁴ Covers railway and electric utilities.⁵ Includes Racine plant, railway and electric utilities.

Financial and Operating Statistics of

GAS UTILITIES,

Italic figures denote deficits.

INCOME

Location.	Name of Company.	Total operating revenues.	Total operating expenses.	Net operating revenue or deficit.	Non-operating revenues.	Gross income or deficit.
Appleton.....	W. Tr. L. H. & P. Co.	\$93,667 28	\$67,612 65	\$26,054 63	\$3,315 11	\$29,369 74
Ashland.....	A. L. P. & St. Ry. Co.	23,848 71	17,033 24	6,815 47	.....	6,815 47
Beloit.....	B. W. Gas & El. Co.	74,774 18	47,454 51	27,319 67	1,041 50	26,278 17
Chippewa Falls.....	C. F. W. W. Ltg. Co.	9,219 13	8,788 44	430 69	138 19	568 88
Eau Claire.....	E. C. Gas Lt. Co.....	59,620 97	39,784 54	19,836 43	5,950 08	25,786 51
Fond du Lac.....	E. Wis. Ry. & Lt. Co.	69,004 88	59,996 66	9,008 22	1,610 40	10,618 62
Green Bay.....	G. B. Gas & Elec. Co.	66,104 39	50,748 22	15,356 17	368 43	15,724 60
Janesville.....	New Gas Lt. Co.....	68,519 25	43,772 58	24,746 67	321 45	25,068 12
Kenosha.....	K. Gas & Elec. Co.	85,031 94	60,087 68	24,944 26	1,607 50	26,551 76
La Crosse.....	L. C. Gas & Elec. Co.	96,767 93	71,969 59	24,798 34	.....	24,798 34
Madison.....	M. Gas & Elec. Co.....	143,653 15	93,790 50	49,862 56	97 33	49,959 89
Manitowoc.....	M. Gas Co.....	52,442 02	33,642 88	18,799 14	2,004 32	20,803 46
Marinette.....	Men.-Mar. L. & Tr. C.	16,516 51	14,212 71	2,303 80	.....	2,303 80
Milwaukee.....	Milw. Gas Lt. Co.....	2,070,403 79	1,295,182 24	775,221 55	33,555 38	808,776 93
Oshkosh.....	O. Gas Lt. Co.....	108,808 34	73,906 58	34,901 76	4,149 00	39,050 76
Racine.....	R. Gas Lt. Co.....	245,282 47	154,440 03	90,842 44	300 00	91,142 44
Sheboygan.....	S. Gas Lt. Co.....	54,287 47	35,069 20	19,218 27	1,159 73	20,378 00
Superior.....	S. W., Lt. & P. Co.....	59,079 88	44,047 03	15,032 85	1,290 45	13,742 40
Watertown.....	W. Gas & Elec. Co.....	42,525 34	27,467 09	15,058 25	.....	15,058 25
Wausau.....	Wasau Gas Co.....	33,972 18	28,567 53	5,404 65	628 58	6,033 23
Total.....		\$3,473,529 81	\$2,267,602 96	\$1,205,926 85	\$2,873 55	\$1,258,800 37

GAS UTILITIES

INCOME

Baraboo.....	Baraboo Ltg. Co.....	\$11,470 46	\$11,351 75	\$118 71	\$52 74	\$171 45
Beaver Dam.....	B. D. Fuel & Gas Co.	1,014 13	3,066 81	2,052 68	10 00	2,042 68
Berlin.....	Berlin Gas Co.....	12,187 01	11,323 73	863 28	83 25	779 03
Burlington.....	Citizens Gas Co.....	7,288 32	6,469 83	818 49	181 00	999 49
Menomonie.....	Menomonie Gas Co..	6,901 52	6,771 97	129 55	.....	129 55
Portage.....	American Gas Co...	30,578 94	21,071 31	9,507 63	304 38	9,812 02
Rhineland.....	Onida Gas Co.....	3,159 25	6,096 29	2,937 04	444 31	2,492 73
Ripon.....	R. Lt. & Water Co.....	10,392 20	9,825 84	566 36	82 91	649 27
Stevens Point.....	S. P. Lighting Co.....	14,756 07	11,101 46	3,654 61	.....	3,654 61
Stoughton.....	S. Lt. & Fuel Co.....	10,690 24	8,448 69	2,241 55	839 81	3,081 36
Waukesha.....	W. Gas & Elec. Co.....	59,545 35	45,476 95	14,068 40	18 73	14,087 13
Wauwatosa.....	Wauwatosa Gas Co.	12,974 79	9,617 25	3,357 54	.....	3,357 54
West Allis.....	West Allis Gas Co.....	15,051 04	11,170 87	3,880 17	.....	3,880 17
Total.....		\$196,009 32	\$161,795 75	\$34,213 57	\$1,813 18	\$36,026 75

¹ Includes all interest.

Public Utilities.—B. Gas.

CLASS A.

ACCOUNT.

DEDUCTIONS FROM GROSS INCOME.				DISPOSITION OF NET INCOME.				Surplus or deficit for year.
Interest on funded debt.	Interest on float- ing debt.	Miscel- laneous deduc- tions.	Total.	Net in- come or deficit.	Pre- ferred stock divi- dends.	Other pay- ments from net income.	Total.	
\$18,468 00			\$18,468 00	\$10,901 74				\$10,901 74
985 80			985 80	5,849 57				5,849 57
15,500 00			15,500 00	10,778 17	\$2,100 00		\$2,100 00	8,678 17
	\$547 78		547 78	21 10				21 10
12,517 30	303 33		12,820 63	12,935 88		\$9,200 00	9,200 00	3,765 88
14,240 01	1,082 58		15,322 59	4,703 97		8,580 00	8,580 00	13,283 97
12,858 33	3,798 75	\$2,201 77	18,858 85	3,134 25				3,134 25
11,450 00			11,450 00	13,618 12		5,000 00	5,000 00	8,618 12
8,877 58			8,877 58	17,674 18	3,000 00	24,000 00	27,000 00	9,325 82
16,880 00	3,049 11	2,120 00	22,049 11	2,749 23	3,206 66		3,206 66	517 43
19,298 93			19,298 93	30,060 96	25,461 00		25,461 00	5,199 96
11,108 34	1,189 36		12,298 74	8,504 72		822 53	822 53	7,682 19
787 70	215 05		1,003 35	1,300 45		2,100 00	2,100 00	759 55
321,280 00	7,175 04		328,455 04	480,321 89		375,000 00	375,000 00	105,321 89
25,685 00	57 27		25,742 27	13,308 49				13,708 49
50,000 00	2,201 00		52,201 00	38,941 44	30,000 00		30,000 00	8,941 44
10,044 30	68 17		10,112 47	10,266 53	9,000 00		9,000 00	1,266 53
10,086 30	1,026 76	393 75	11,506 81	2,235 59				2,235 59
5,000 00	1,000 00		6,000 00	9,058 25				9,058 25
7,843 33	1,258 14		9,101 47	3,098 24				3,098 24
\$572,892 03	\$22,972 94	\$4,715 52	\$600,580 52	\$458,219 85	\$72,827 66	\$424,702 53	\$497,530 19	\$160,689 66

CLASS B.

ACCOUNT.

				\$171 45		\$369 29	\$369 29	\$197 84
				2,042 68				2,042 68
				218 17				218 17
	\$995 20		\$995 20	739 79				739 79
	259 70		259 70	28 75				28 75
	158 30		158 30					
\$2,400 00	3,235 44		5,635 44	4,176 58	\$5,021 35		5,021 35	744 77
1,019 44			1,019 44	3,512 17				3,512 17
	495 23		495 23	154 04		909 37	909 37	855 33
3,000 00	2,042 33		5,042 33	1,387 72				1,387 72
4,810 40			4,810 40	1,729 04				1,729 04
7,350 00	773 85		8,123 85	5,925 82	6,050 70	5,450 91	11,501 61	5,575 79
	231 90		231 90	3,125 64	2,250 00		2,250 00	875 64
	257 47		257 47	3,622 70	1,250 00		1,250 00	2,372 70
\$18,579 84	\$8,449 42		\$27,029 26	\$8,997 49	\$14,572 05	\$6,729 57	\$21,301 62	\$12,304 13

GAS UTILITIES, GASOLINE

Italic figures denote deficits.

DETAILED INCOME

Location.	Name of Company.	OPERATING REVENUES.			
		Commercial light- ing and fuel earn- ings.	Municipal contract lighting earn. ings.	Miscel- laneous earn- ings.	Total operat- ing reve- nues.
<i>Acetylene plants.</i>					
Deerfield.....	Urban Constr. Co.....	\$450 50	\$240 00		\$690 50
Milton.....	M. & M. Jct. Co-op. Gas Co. i	2,226 21			2,226 21
Palmyra.....	Municipal Gas Plant.....	513 42			513 42
	Total.....	\$3,190 13	\$240 00		\$3,430 13
<i>Gasoline plants.</i>					
	Municipal Gas Plant.....	\$1,847 15			\$1,847 15
Altoona.....	" " " ".....	1,227 70			1,227 70
Cambria.....	" " " ".....	2,870 75	\$540 00		3,410 75
Clinton.....	" " " ".....	3,103 36		\$17 51	3,120 87
Fox Lake.....	" " " ".....	1,015 24	648 00		1,663 24
Hammond.....	" " " ".....				
Hillbert.....	Municipal Gas Plant.....	1,918 10	1,133 00		3,051 10
Hortonville.....	H. L. H. & P. Co.....	1,114 35	578 00	3 88	1,694 23
Juneau.....	Municipal Gas Plant.....	2,682 15	900 00	22 50	3,604 65
Marion.....	" " " ".....	1,573 32		26 50	1,599 82
Markesan.....	" " " ".....	5,618 35			5,618 35
Nekoosa.....	Municipal Gas Plant.....	1,836 84	2,200 00		4,036 84
Wautoma.....	" " " ".....	2,117 09			2,117 09
	Total.....	\$26,924 40	\$5,997 00	\$70 39	\$32,991 79

¹ Report for year ending May 5, 1909.*Italic figures denote deficits.*

DETAILED INCOME ACCOUNT—

Location.	Name of Company.	Net operating revenues or deficit.
<i>Acetylene plants.</i>		
Deerfield.....	Urban Constr. Co.....	\$32 25
Milton.....	M. & M. Jct. Co-op. Gas Co.....	104 44
Palmyra.....	Municipal Gas Plant.....	461 39
	Total.....	\$385 19
<i>Gasoline plants.</i>		
Altoona.....	Municipal Gas Plant.....	\$991 78
Cambria.....	" " "	490 00
Clinton.....	" " "	269 69
Fox Lake.....	" " "	301 08
Hammond.....	" " "	308 81
Hillbert.....	" " "	
Hortonville.....	H. Light, Ht. & P. Co.....	5,232 32
Juneau.....	Municipal Gas Plant.....	204 18
Marion.....	" " "	476 58
Markesan.....	" " "	523 00
Nekoosa.....	" " "	155 45
Wautoma.....	" " "	1,962 16
	Total.....	\$10,138 06

AND CARBIDE PROCESS.
ACCOUNT.

OPERATING EXPENSES.

Production.	Distribution.	Municipal contract lighting.	Commercial, general and undistributed.	Total of foregoing.	Depreciation.	Taxes.	Total operating expenses.
\$371 39		(²)	\$15 00	\$386 39		\$36 36	\$722 75
2,119 77				2,119 77			2,119 77
974 80				974 80			974 80
\$3,765 96			\$15 00	\$3,780 96		\$36 36	\$3,817 32
\$2,726 93	\$75 00		\$37 00	\$2,838 93			\$2,838 93
1,837 54				1,837 54			1,837 54
3,480 38	300 00	(²)		3,780 38			3,780 38
3,921 95				3,921 95			3,921 95
2,062 05		(²)		2,062 05			2,062 05
3,051 10		(²)		3,051 10			3,051 10
1,332 23		\$147 75	84 00	1,563 98	\$5,352 81	9 76	6,926 55
3,808 83		(²)		3,808 83			3,808 83
2,076 40				2,076 40			2,076 40
5,085 35				5,085 35			5,085 35
3,546 98	269 41	(²)	65 00	3,881 39			3,881 39
4,079 25				4,079 25			4,079 25
\$37,018 99	\$644 41	\$147 75	\$186 00	\$37,197 15	\$5,352 81	\$9 76	\$43,359 72

²Not separated from Production.

Concluded.

Non—operating revenues.	Gross income or deficit.	DEDUCTIONS FROM GROSS INCOME.			Surplus or deficit for year.
		Interest.	Dividends.	Total deductions.	
	\$32 25				\$32 25
	108 44				108 44
	461 38				461 38
	\$385 19				\$385 19
	\$991 78				\$991 78
	480 00				480 00
	269 60	\$275 00		\$275 00	544 60
	801 08	210 00		210 00	1,011 08
\$146 40	252 41	128 20		128 20	390 61
22 83	5,209 49	34 54	\$130 00	164 54	5,374 03
	204 18				204 18
	476 58				476 58
	523 00	300 00		300 00	223 00
	155 45				155 45
	1,962 16	260 00		260 00	2,222 16
\$169 23	\$9,968 83	\$1,207 74	\$130 00	\$1,337 74	813,306 57

GAS UTILITIES. CLASS A.

DETAILED OPERATING REVENUES.

Italic figures denote deficits.

Location.	Name of company.	Commercial earnings.	Industrial earnings.	Power earnings.	Municipal contract lighting earnings.	Sales of gas to other public utilities.	Net earnings from residuals.	Miscellaneous earnings from operation.	Total operating revenues.
Appleton	Wis. Trac. Lt., Ht. & P. Co.	\$73,213 80					\$19,288 00	\$1,215 30	\$93,677 25
Ashtabula	A. H. P. & St. Ry. Co.	20,824 71			\$5,024 00				23,848 71
Beloit	B. W. Gas & Elec. Co.	59,613 65					15,155 59		74,774 18
Chippewa Falls	C. F. W. W. & Ltg. Co.	8,613 16	\$510 22				4 25		9,319 13
Eau Claire	E. C. Gas Lt. Co.	46,747 10					12,873 87		59,620 97
Fond du Lac	E. W's. Ry. & Lt. Co.	47,666 80							69,004 88
Green Bay	G. B. G. & Elec. Co.	46,459 32	2,496 79	\$178 30			16,734 96	81 25	66,104 39
Janesville	New Gas Lt. Co.	168,333 73					185 59	235 00	168,519 25
Kenosha	K. Gas & Elec. Co.	75,933 46	9,078 48						85,011 94
La Crosse	L. C. Gas & Elec. Co.	64,877 70		877 78			30,696 04	386 41	96,767 93
Madison	M. G. & Elec. Co.	\$141,577 26	195 27			\$31,619 66	780 96		143,653 15
Manitowoc	M. Gas Co.	84,576 33	877 22	2,230 82			14,737 68		98,443 02
Marquette	Men. Mar. Lt. & Tr. Co.	12,925 35					3,591 18		16,516 53
Millwaukee	M. Gas Lt. Co.	1,644,985 00	132,614 67	51,939 13	28,888 36	17,470 50	138,723 13	722 05	2,070,403 79
Oshkosh	O. Gas Lt. Co.	77,330 08	2,347 80	1,235 60			27,688 03	301 78	106,565 34
Racine	R. Gas Lt. Co.	103,316 92		6,459 38		13,488 95	62,017 28		245,282 47
Sheboygan	S. W. Lt. & P. Co.	48,009 46					11,278 01		59,287 47
Superior	W. Gas Co.	55,100 59	2,151 98	1,837 36					59,079 93
Watertown	W. Gas & Elec. Co.	31,491 65			1,896 00		9,187 69		43,385 34
Wausau	W. Gas Co.	26,073 81					8,898 87		35,972 18
Total		\$9,741,113 93	\$150,373 33	\$64,503 37	\$33,808 36	\$63,579 11	\$447,974 93	\$3,573 78	\$9,473,829 31

* Includes Industrial and Power earnings—Separate record not kept.

* Includes \$1,738.73, forfeited discount.

* Cost of gas used by company for power. Included in operating expenses of electric utility.

GAS UTILITIES, CLASS B.

DETAILED OPERATING REVENUES.

Italic figures denote deficits.

Location.	Name of company.	Com- mercial earnings.	Industrial earnings.	Power earnings.	Municipal contract lighting earnings.	Sales of gas to other public utilities.	Net earnings from residuals.	Miscella- neous earn- ings from operation.	Total operating revenues.
Baraboo	B. L'tg Co.	\$8,804 88	\$486 10				\$2,179 53		\$11,470 46
Beaver Dam	B. D. Fuel and Gas Co.	1,014 13							1,014 13
Berlin	B. Gas. Co.	7,189 83	1,732 80				3,264 88		12,187 01
Burlington	Citizens Gas Co.	7,283 82							7,283 82
Menomonee	M. Gas Co.	6,810 68					10 89	\$80 00	6,901 53
Portage	American Gas Co.	20,600 29		\$173 17	\$2,295 14		7,510 34		30,578 94
Rhinelander	Oneida Gas Co.	3,159 25							3,159 25
Ripon	R. L. & Water Co.	10,030 20	219 21	73 79	132 00		87 50	18 50	10,392 10
Stevens Point	S. P. L. Co.	13,396 77					1,369 30		14,766 07
Stoughton	S. L. & Fuel Co.	10,373 84	303 02	10 33					10,687 19
Waukesha	W. Gas & Elec. Co.	\$3,559 53	393 09	819 30	18 00	\$7,916 61	13,888 83		59,546 35
Wauwatosa	W. Gas Co.	12,974 79							12,974 79
West Allis	W. A. Gas Co.	13,323 92	1,119 28	607 84					15,051 04
Total	Total	\$161,515 83	\$4,255 50	\$1,684 48	\$2,445 14	\$7,916 61	\$23,092 26	\$99 50	\$193,009 33

*Italic figures denote credits.*GAS UTILITIES,
DETAILED OPERAT-

Location.	Name of company.	Production—				
		OPERA—				
		Super-intend-ence.	Retort-house labor.	Purify-ing labor.	Miscel-laneous labor.	Coal carbon-ized.
Appleton	Wis. Tr., Lt., H. & P. Co.	\$2,639 96			\$3,662 06	\$25,466 18
Beloit	Beloit W., Gas & Elec. Co.	552 18	\$3,454 98	\$149 23		16,475 24
Eau Claire	E. C. Gas Light Co.	108 44	2,964 02	106 05	118 22	16,051 78
Fond du Lac	E. Wis. Ry. & Lt. Co.	2,031 67	4,124 12	242 54	1,454 86	22,042 28
Green Bay	G. B. Gas & Elec. Co.	1,020 00	4,412 25	153 38	318 84	20,123 99
La Crosse	L. C. Gas & Elec. Co.	622 00	5,780 01	616 44	341 63	37,252 57
Manitowoc	M. Gas Co.	454 35	3,375 86	53 85	256 22	14,787 06
Marinette	Men.-Mar. Lt. & Tr. Co.	67 65	1,761 59	77 57	42 00	4,620 52
Milwaukee	M. Gas Light Co.	4,239 15	26,328 63	2,501 06	8,598 29	196,287 77
Oshkosh	O. Gas Light Co.	1,500 00	6,258 66	433 10	1,051 43	32,182 31
Racine	R. Gas Light Co.	1,970 00	12,015 53	512 06	444 37	67,827 60
Sheboygan	S. Gas Light Co.	990 00	3,848 25			12,907 62
Watertown	W. Gas & Elec. Co.	1,042 62	2,349 95	134 50	197 89	11,894 82
Wausau	W. Gas Co.		1,908 88	483 91	194 37	11,037 14
Total		\$17,238 02	\$78,582 73	\$5,463 69	\$16,680 18	\$488,976 90

Location.	Name of company.	Production—				
		OPERA—				
		Super-intend-ence.	Gener-ator-house labor.	Purify-ing labor.	Miscel-laneous labor.	Steam for gener-ating water gas.
Appleton	Wis. Tr., Lt., H. & P. Co.	\$111 11	\$97 80			
Ashland	A. Lt., P. & St. Ry. Co.	875 00	854 24	\$15 83	\$35 64	\$1,749 60
Beloit	B. Water, Gas & Elec. Co.	174 16	429 53	4 58	223 58	809 14
Chippewa Falls	C. F. W. W. & Ltg. Co.	180 00	478 80	41 84	1 40	540 43
Janesville	New Gas Light Co.	656 85	2,214 42	136 60	1,050 25	2,953 80
Kenosha	K. Gas & Elec. Co.		1,661 52	66 73		3,539 87
Madison	M. Gas & Elec. Co.	1,772 39	3,604 27	484 53	1,684 01	2,835 67
Milwaukee	M. Gas Light Co.	80 44	424 16	6 53	187 68	267 53
Total		\$3,849 95	\$9,764 84	\$756 76	\$3,182 56	\$12,846 14

Location.	Name of company.	Production—				
		OPERA—				
		Super-intend-ence.	Purify-ing labor.	Miscel-laneous labor.	Crude gas pur-chased.	Purify-ing supplies and ex-penses.
Kenosha	K. Gas & Elec. Co.				\$13,488 95	
Milwaukee	M. Gas Light Co.	\$11,256 21	\$8,300 65	\$6,910 40	292,567 48	\$7,488 02
Superior	S. W., Lt. & P. Co.	300 00		1,260 00	18,593 40	
Total		\$11,556 21	\$8,300 65	\$8,170 40	\$324,649 83	\$7,488 02

¹ Includes \$194.22, gas used by company, Cr.² Gas used by company.³ Includes \$227.56, gas used by company, Cr.

STATISTICS—GAS UTILITIES.

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CLASS A. ING EXPENSES.

Coal Gas.

TION.					MAINTENANCE.				
Bench fuel.	Steam.	Retort-house supplies and expenses	Coal gas purifying supplies and expenses	Miscellaneous coal gas supplies and expenses.	Total operation	Of benches.	Of coal gas apparatus, buildings, fixtures and grounds.	Total.	Total coal gas production.
\$5,964 46			\$332 40		\$38,105 15		\$756 38	\$756 38	\$38,861 53
4,246 96	\$361 97			\$573 62	25,854 18	\$1,150 00	345 85	1,495 85	27,350 03
3,845 00	839 36	\$306 16	164 09	282 53	24,805 65	537 24	371 22	908 46	25,714 11
6,169 63	3,409 85	355 78	237 30	355 78	40,624 04	48 86	921 14	970 00	41,594 04
5,813 29	2,808 24	300 56	227 55	206 09	35,444 19	1,148 45	184 09	1,332 54	36,776 73
7,319 91	2,867 95	227 49	475 29	1,887 05	57,290 34	40 17	398 88	439 05	57,829 39
3,713 93	88 21	111 05	481 00		23,321 55	966 27	120 20	1,086 56	24,408 11
1,750 47	712 26	47 49	1 87	169 21	9,250 03	135 15	120 49	255 64	9,505 27
23,654 06	12,770 17	6,165 21	3,000 65	7,947 36	291,472 35	7,824 13	18,327 83	26,351 96	317,824 31
6,467 49	813 51	5 00	407 28	3,459 12	52,577 90	1,004 44	1,966 58	2,991 03	55,568 93
12,985 35	4,200 57	1,003 21	3,800 39	1,299 78	103,439 30	2,058 11	4,116 22	6,174 33	109,613 63
2,890 09	1,838 21	103 31	155 00	178 95	22,962 03	737 29	658 78	1,396 07	24,358 10
2,238 34	471 68			136 39	18,293 61	538 00	538 00	1,076 00	19,369 61
2,275 46	2,435 68	456 05	42 27	29 64	18,863 40	300 53	411 18	711 71	19,575 11
\$89,365 07	\$53,877 86	\$9,141 31	\$9,325 38	\$13,753 18	\$762,404 32	\$16,548 04	\$29,456 94	\$46,005 58	\$808,409 90

Water Gas.

TION.						MAINTENANCE.			
Gener- ator fuel.	En- richer.	Water gas gener- ator-house supplies and ex- penses.	Water gas puri- fying supplies and ex- penses.	Steam.	Miscel- laneous water gas sup- plies and expenses	Total opera- tion.	Of water gas ap- paratus.	Of water gas, build- ings, fix- tures and grounds.	Total water gas production.
\$469 75	\$580 26				\$225 49	\$1,033 53			\$1,088 42
2,587 43	3,685 10		\$2 00		26 73	9,831 67	\$150 56	2 33	9,984 56
1,778 91	1,852 82				304 43	5,767 15	186 09	45 12	5,984 36
1,222 51	1,747 68	\$0 75	120 40		69 33	4,403 14	114 15	48 38	4,565 67
5,764 25	7,463 03		371 89		317 79	20,930 84	859 36	162 05	21,952 29
7,135 60	7,603 64	101 91	126 41	\$1,677 51	223 07	22,136 36		1,827 00	23,963 36
17,708 56	18,209 31	1,684 86	1,016 91	1,969 79	\$1,829 29	49,090 31	2,102 23	484 22	51,766 76
1,644 76	1,958 91	255 34	47 74	185 80	7 76	5,046 67	\$75 65	450 00	6,372 32
\$36,311 77	\$43,082 75	\$2,042 86	\$1,685 35	\$3,733 10	\$1,016 37	\$118,239 71	\$4,378 04	\$3,073 99	\$125,691 74

Gas Purchased.

TION.			MAINTENANCE.			Total purchased gas.
Steam.	Miscellaneous purchased gas supplies and expenses.	Total operation.	Of purchased gas apparatus.	Of purchased gas, build- ings, fixtures and grounds.	Total.	
		\$13,488 95				\$13,488 95
\$12,317 26	\$5,081 22	353,758 80	\$0,853 29	\$591 95	\$10,455 24	344,204 04
230 14	166 77	20,550 31	40 00	238 48	278 48	20,828 79
\$12,547 40	\$4,914 45	\$367,798 06	\$0,893 29	\$830 43	\$10,733 72	\$378,521 78

* Includes \$6,812.56, gas used by company. Cr. * Includes expense and repairs.

GAS UTILITIES
DETAILED OPERATING

Location.	Name of company.	Total cost of production.	APPORTIONMENT OF TOTAL COST OF PRODUCTION.		Distrib-	
			Amount charged to gas depart- ment.	Amount charged to other depart- ments.	Labor remov- ing and resetting meters.	Street depart- ment labor.
Appleton.....	W. Tr. L. H. & P. Co.	\$39,949 95	\$39,949 95			
Ashland.....	A. L. P. & St. Ry. Co.	9,984 56	9,984 56		\$137 09	
Beloit.....	B. W. Gas & Elec. Co.	33,348 39	33,348 39		663 29	
Chippewa Falls.....	C. F. W. W. & L. Co.	4,565 67	4,565 67		59 36	\$238 77
Eau Claire.....	Chipp. V. R. L. & P. Co.	25,714 11	25,714 11		232 06	402 73
Fond du Lac.....	E. Wis. R. & L. Co.	41,594 04	41,594 04		238 96	114 62
Green Bay.....	G. B. Gas & Elec. Co.	36,776 73	36,776 73		203 14	263 01
Janesville.....	New Gas Light Co.	21,952 29	21,952 29		620 45	701 28
Kenosha.....	K. Gas & Elec. Co.	37,452 31	37,452 31		828 55	100 40
La Crosse.....	L. C. Gas & Elec. Co.	57,829 39	57,829 39		183 54	6 99
Madison.....	M. Gas & Elec. Co.	51,786 76	51,786 76		1,876 25	² 1,345 91
Manitowoc.....	M. Gas Co.	24,408 11	24,408 11		204 81	811 67
Marquette.....	M.-M. Lt. & T. Co.	9,506 27	9,506 27		38 92	25 20
Milwaukee.....	M. Gas Light Co.	668,400 67	668,400 67		18,597 72	12,015 27
Oshkosh.....	O. Gas Light Co.	55,568 93	55,568 93		1,545 00	125 00
Racine.....	R. Gas Light Co.	109,613 63	109,613 63		934 46	
Sheboygan.....	S. Gas Light Co.	24,358 10	24,358 10		383 89	
Superior.....	S. W. Lt. & P. Co.	20,828 79	20,828 79		2,216 17	702 12
Watertown.....	W. Gas & Elec. Co.	19,369 61	19,369 61		260 18	
Wausau.....	W. Gas Co.	19,635 11	19,635 11			
Total.....		\$1,312,623 42	\$1,312,623 42		\$29,021 84	\$16,852 97

¹Includes \$128.84 Cr., gas used by company.

²Includes expenses.

CLASS A.

EXPENSES.—Continued.

ution.

ATION.						MAINTENANCE		
Meter and fittings department labor.	Customers' premises expenses.	Pumping gas.	Street department supplies and expenses.	Meter and fittings department supplies and expenses.	Total operation.	Of mains.	Of services.	Of meters.
.....	\$2,597 55	\$240 25	\$89 63	.....	\$2,927 43	.....	\$809 07	\$1,262 40
\$67 97	80 29	.....	.....	\$47 39	332 74	\$190 44	318 93	120 87
.....	344 92	1,512 69	.....	.....	2,520 90	103 18	119 45	1,144 54
.....	230 14	.....	21 07	.....	549 04	15 53	3 84	102 36
246 30	587 20	.....	103 23	62 50	1,634 02	187 65	.....	732 55
306 46	403 26	.....	317 49	53 88	1,434 67	79 98	364 98	372 24
182 57	1,269 41	.....	69 47	423 79	2,411 39	592 57	148 14	1,299 87
.....	1,779 29	.....	323 49	.....	3,424 51	299 41	144 30	821 04
.....	621 99	.....	302 77	.....	1,851 71	816 38	816 38	1,078 28
222 10	1,206 52	.....	8 35	29 81	1,657 31	160 74	.....	360 14
*343 04	2,235 90	.....	.....	.....	5,801 10	1,248 41	1,310 45	1,747 88
.....	329 73	.....	98 95	.....	1,445 16	115 08	21 69	709 28
18 26	461 61	.....	.....	5 03	549 54	91 02	101 22	44 39
5,710 79	7,044 48	3,601 77	6,195 30	10,272 17	63,237 47	12,375 53	16,302 03	20,497 41
.....	535 00	.....	1,073 64	.....	3,278 64	149 55	.....	640 00
.....	.....	.....	1,030 39	1,423 44	3,388 29	1,628 78	1,628 78	2,722 50
.....	454 65	.....	.....	.....	838 54	522 68	78 69	171 48
.....	802 83	.....	400 07	.....	4,121 19	320 00	315 00	1,241 85
130 08	390 26	.....	.....	.....	780 52	241 46	482 92	724 38
*651 57	102 44	.....	.....	.....	754 01	35 38	32 04	431 08
\$7,879 11	\$21,348 63	\$5,483 55	\$10,634 97	\$12,318 01	\$102,939 08	\$19,174 37	\$22,997 91	\$36,474 49

*Includes miscellaneous labor, meter reading, and distribution of bills.

GAS UTILITIES.

DETAILED OPERATING

Location.	Name of company.	Distribution—Concluded.			Municipal	
		MAINTENANCE—Concl.		Total distribution.	OPER-	
		Of distrib- uting buildings, fixtures, and grounds.	Total.		Labor inspect- ing, re- moving, and re- setting lamps.	Supplies and ex- penses.
Appleton.....	W. Tr. L. H. & P. Co....	\$804 76	\$2,976 23	\$5,903 06		
Ashland.....	A. L. P. & St. Ry. Co....	18 50	648 74	981 43	\$864 16	\$54 00
Beloit.....	B. W. Gas & Elec. Co....		1,367 17	3,888 07		
Chippewa Falls..	C. F. W. W. & L. Co....		121 73	671 67		
Eau Claire.....	Chipp. V. R. L. & P. Co..		920 20	2,554 22		
Fond du Lac.....	E. Wis. R. L. & P. Co....		1,017 20	2,451 87		
Green Bay.....	G. B. Gas & Elec. Co....		2,040 58	4,451 57		
Janesville.....	New Gas Light Co.....		1,264 75	4,689 28		
Kenosha.....	K. Gas & Elec. Co.....		2,711 04	4,562 75		
La Crosse.....	L. C. Gas & Elec. Co....		520 88	2,178 19		
Madison.....	M. Gas & Elec. Co.....		4,306 74	10,107 84		
Manitowoc.....	M. Gas Co.....	47 46	894 11	2,339 27		
Marquette.....	M.-M. Lt. & T. Co.....		236 63	786 17		
Milwaukee.....	M. Gas Light Co.....		49,174 97	112,412 44	1,200 36	132 81
Oshkosh.....	O. Gas Light Co.....		789 55	4,068 19		
Racine.....	R. Gas Light Co.....		6,030 06	9,418 35		
Sheboygan.....	S. Gas Light Co.....		772 85	1,611 39		
Superior.....	S. W. Lt. & P. Co.....		1,876 85	5,998 04		
Watertown.....	W. Gas & Elec. Co.....		1,448 76	2,229 28	270 00	314 18
Wausau.....	W. Gas & Elec. Co.....		498 45	1,252 46		
Total.....		\$870 72	\$79,617 49	\$132,556 57	\$2,334 52	\$500 99

¹Labor and expenses.

CLASS A.

EXPENSES.—Continued.

Contract Lighting.			Commercial.						
ATION.	Maintenance of municipal contract lighting system.	Total municipal contract lighting.	Collections, salaries, and commissions.	Reading meters and delivering bills.	Collection supplies and expenses.	Uncollectible accounts.	Promotion of business, salaries, and commissions.	Promotion of business, supplies, and expenses.	Total commercial.
				\$85 05		\$212 36	\$1,358 22	\$181 07	\$2,406 70
\$918 16		\$918 16		507 62			10 00	59 39	577 01
			\$406 85	552 45				156 97	709 42
			652 01	291 13	\$103 46	23 40	197 50	28 60	1,049 94
				518 47					1,171 06
			390 00	447 29			324 90	829 68	1,931 86
			445 34	553 58	22 30	480 00	187 07	409 96	2,088 25
			3,713 17		1,951 86	1,045 21	1,219 50	765 25	8,095 02
			982 70	585 65	150 50	1,020 48	706 48	314 00	3,759 87
			179 81	395 80	5 12		59 10	521 70	1,161 53
			2,130 80	1,459 71	1,139 55	1,200 00	1,469 14		7,399 20
			73 20	517 89		189 35	377 58		1,158 02
			240 02	113 92	25 67	130 00	99 64	257 13	866 36
1,333 17	\$582 41	1,915 58	53,354 32	15,892 69	8,819 00	1,512 59	21,708 30	7,850 10	109,132 00
				790 00			390 00	686 91	1,866 91
			1,990 00	1,368 07	1,654 57	893 13	6,065 96		11,771 73
				855 01		323 71	804 25	1,123 82	3,106 79
			1,221 73	577 34	1,150 33	347 37	1,105 29	1,456 17	5,858 23
584 18		584 18	240 98	354 54	79 11	80 48	390 30	344 08	1,479 49
							1,438 69		1,438 69
\$2,835 51	\$582 41	\$3,417 92	\$65,960 59	\$26,436 21	\$15,101 47	\$7,258 08	\$37,596 96	\$14,964 86	\$167,638 19

GAS UTILITIES.
DETAILED OPERATING

Location.	Name of Company.	Gen- OPERA-				
		Salaries of general officers.	Salaries of general office clerks.	General office rent.	General office sup- plies and expenses.	Law ex- penses— general.
Appleton.....	Wis. Tr., Lt., H. & P. Co.	\$1,527 00	\$3,115 10	\$246 81	\$891 97	\$577 30
Ashland.....	A. Lt., P. & St. Ry. Co.	1,380 53	532 72	218 33	368 83	226 86
Beloit.....	B. W. Gas & Elec. Co.	2,469 96	1,978 69	303 96	520 42	229 50
Chippewa Falls..	C. F. W. W. & L't'g. Co.	180 00		110 50		53 75
Eau Claire.....	E. C. Gas Light Co....	2,002 02	1,250 00	1,500 00	420 77	89 05
Fond du Lac.....	E. Wis. Ry. & Lt. Co....	2,252 19	945 84		707 22	166 79
Green Bay.....	G. B. Gas & Elec. Co.	825 00	1,409 37	480 00	289 32	74 61
Janesville.....	New Gas Light Co....	100 00				
Kenosha.....	K. Gas & Elec. Co.....	1,934 00	1,157 80	492 80	467 55	816 38
La Crosse.....	L. C. Gas & Elec. Co..	1,920 00	1,690 20	230 40	767 44	95 04
Madison.....	M. Gas & Elec. Co.....	4,778 72	1,104 94	605 27	274 88	2,353 02
Manitowoc.....	M. Gas Co.....	1,200 00	664 74	241 16	413 14	131 00
Marinette.....	Men.-Mar.Lt. & Tr.Co	120 15	198 38		14 37	25 20
Milwaukee.....	M. Gas Light Co.....	23,951 66	9,500 02	4,000 00	7,348 84	2,673 86
Oshkosh.....	O. Gas Light Co.....	3,250 00	1,629 99	930 00	101 71	985 00
Racine.....	R. Gas Light Co.....	3,600 00	2,402 80	683 30	1,313 71	935 67
Sheboygan.....	S. Gas Light Co.....	990 00	1,575 00	720 00	1,164 89	149 41
Superior.....	S. W., Lt. & P. Co.....	1,261 64	550 00	300 00	33 28	628 88
Watertown.....	W. Gas & Elec. Co....	665 03	481 96	210 00	450 45	241 46
Wausau.....	W. Gas Co.....	1,343 83	1,517 27	1 00	1,392 95	10 60
Total.....		\$55,756 70	\$31,714 53	\$11,383 53	\$16,931 72	\$10,473 38

DETAILED OPERATING

Location.	Name of Company.	Undistributed—Concluded.				Summary
		Station- ery and printing.	Stores depart- ment ex- pense.	Utility equip- ment ex- penses.	Total undis- tributed.	Total production.
Appleton.....	Wis. Tr., Lt., H. & P. Co.	\$187 43	\$240 41	\$1,471 33	\$3,688 89	\$39,949 85
Ashland.....	A. Lt., P. & St. Ry. Co.				223 80	9,984 56
Beloit.....	B. W. Gas & Elec. Co.	101 83			345 91	33,348 39
Chippewa Falls..	C. F. W. W. & L't'g. Co.			33 09	33 09	4,565 67
Eau Claire.....	E. C. Gas Co.....	318 68			393 24	25,714 11
Fond du Lac.....	E. Wis. Ry. & Lt. Co....	254 42	200 24		1,120 25	41,594 04
Green Bay.....	G. B. Gas & Elec. Co.	333 23		28 43	1,638 68	36,778 73
Janesville.....	New Gas Light Co....				1,338 55	21,952 29
Kenosha.....	K. Gas & Elec. Co.....				1,428 64	37,452 31
La Crosse.....	L. C. Gas & Elec. Co....	320 57	165 55	55 46	1,219 80	57,829 39
Madison.....	M. Gas & Elec. Co.....					51,766 76
Manitowoc.....	M. Gas Co.....	408 72		339 76	765 03	24,408 11
Marinette.....	Men.-Mar.Lt. & Tr.Co	84 34	208 59		320 29	9,506 27
Milwaukee.....	M. Gas Light Co.....					668,400 67
Oshkosh.....	O. Gas Light Co.....				1,711 66	55,568 93
Racine.....	R. Gas Light Co.....				3,257 55	109,613 63
Sheboygan.....	S. Gas Light Co.....				144 56	24,358 10
Superior.....	S. W., Lt. & P. Co.....					20,828 79
Watertown.....	W. Gas & Elec. Co....				482 92	19,389 61
Wausau.....	W. Gas Co.....				412 62	19,635 11
Total.....		\$2,309 22	\$514 81	\$1,928 07	\$18,525 53	\$1,312,623 42

¹Contingencies (extraordinary).

CLASS A.
EXPENSES—Continued.

eral.						Undistributed.		
TION.		MAINTENANCE.						
Miscellaneous general expenses.	Railroad commission expenses.	Total operation.	Of general office equipment.	Of general office bldgs., flx. and grounds.	Total maintenance.	Total general expenses.	Injuries and damages.	Insurance.
\$132 65		\$6,990 83				\$6,990 83	\$687 76	\$821 96
573 39		3,300 73	\$4 85	\$44 25	\$49 10	3,349 83		223 80
798 74		6,311 27				6,311 27		244 13
36 98	\$39 84	421 07				421 07		
50 90		5,321 74				5,321 74		74 56
930 27	56 21	5,058 52				5,058 52	334 38	331 19
335 71		3,394 01	32 38		32 38	3,426 39	69 82	1,207 20
555 63		555 63				555 63	724 91	613 64
1,313 37		6,183 90				6,183 90	816 38	612 26
46 40	8 00	4,766 48	44 00		44 00	4,810 48	1 60	676 62
5,223 22		14,430 09				14,430 09		
	130 00	2,780 04				2,780 04		16 55
394 22	8 67	780 99	8 55	1 07	9 62	770 61		27 36
5,348 60	4,322 45	57,146 03	35 80	443 75	479 35	57,625 38		
40 34	12 96	6,956 99				6,956 99		1,711 66
1,185 66		10,121 14				10,121 14	1,386 25	1,871 30
179 78		4,779 08				4,779 08		144 56
228 94		3,002 72				3,002 72		
280 78		2,329 65				2,329 65	241 46	241 46
		4,268 65				4,268 65	412 62	
\$18,164 58	\$1,578 12	\$149,982 56	\$125 38	\$489 07	\$614 45	\$149,597 01	\$4,655 18	\$8,818 25

EXPENSES—Concluded.

of Operating Expenses.

Total distribution.	Total municipal contract lighting.	Total commercial.	Total general.	Total undistributed.	Total of foregoing.	Depreciation.	Taxes.	Total operating expenses.
\$5,903 66		\$2,406 70	\$5,990 83	\$3,688 89	\$58,940 03	\$4,359 34	\$4,313 28	\$67,612 65
981 48	\$918 16	577 01	3,349 83	223 40	16,134 84		998 40	17,033 24
3,888 07		709 42	6,311 27	345 96	44,003 11		2,851 40	47,453 51
671 67		1,049 94	421 07	33 09	6,741 44	1,160 00	887 00	8,788 44
2,554 22		1,171 08	5,321 74	303 24	35,154 39		4,630 15	39,784 54
2,451 87		1,931 03	5,058 52	1,120 25	52,156 61	4,402 05	3,438 00	59,996 66
4,451 97		2,008 25	3,426 39	1,638 68	48,392 02		2,356 20	50,748 22
4,689 20		8,685 02	555 63	1,338 55	37,330 75	2,480 05	3,961 78	43,712 58
4,562 75		3,759 87	6,183 90	1,428 64	53,387 47	4,251 08	2,449 15	60,087 68
2,178 19		1,161 53	4,810 48	1,219 80	67,190 39		4,770 20	71,969 59
10,107 84		7,399 20	14,430 09		83,703 89	5,324 40	4,762 30	93,790 59
2,339 27		1,158 02	2,780 04	765 03	31,450 47	256 97	1,935 44	33,642 88
786 17		960 38	770 61	320 29	12,249 72	1,380 90	582 09	14,212 71
112,412 44	1,915 58	109,132 00	57,625 38		949,486 07	180,000 00	165,693 17	1,295,182 24
4,006 19		1,863 91	6,956 99	1,711 66	70,175 68		3,730 90	73,906 58
9,418 35		11,771 73	10,121 14	3,257 55	144,182 40		10,257 63	154,440 03
1,611 39		3,106 79	4,779 08	144 56	33,969 92		1,008 28	35,068 20
5,996 04		5,858 23	3,002 72		35,687 78	6,000 00	2,359 25	44,047 03
2,229 28	584 18	1,479 49	2,329 65	482 92	6,475 13		191 96	27,467 09
1,252 40			5,707 34	412 62	27,007 53		1,590 00	28,597 53
\$182,556 57	\$3,417 92	\$106,199 50	\$151,035 70	\$18,525 53	\$1,834,358 61	\$200,614 77	\$223,639 58	\$2,267,602 99

GAS UTILITIES.

STEAM GENERATION

Location.	Name of Company.	OPERATION.				
		Operat- ing labor.	Fuel for steam.	Water for steam.	Miscel- laneous steam supplies and ex- penses.	Total operation.
Appleton	Wis. T., L., H. & P. Co. ¹					
Ashland	A. Lt. P. & St. Ry. Co.	\$97 86	\$1,250 04		\$33 11	\$1,381 11
Beloit	B. W. Gas & El. Co. ²		1,271 11			1,271 11
Chippewa Falls	C. F. W. W. & Lt. Co.	106 28	857 33	10 00		883 61
Eau Claire	E. C. Gas Lt. Co.	98 45	710 00		35 91	869 36
Fond du Lac...	En. Wis. Ry. & L. Co.	307 16	910 94	408 21		1,626 31
Green Bay	G. B. Gas & Elec. Co.	1,177 94	1,123 07	24 50	117 99	2,442 50
Janesville	New Gas Lt. Co.	528 75	1,384 31	479 89		2,392 95
Kenosha	K. Gas & El. Co.	329 05	2,527 79	477 90	1,905 19	5,102 93
La Crosse	La C. Gas & El. Co.	485 00	2,240 98	42 23	45 89	2,813 08
Madison	M. Gas & El. Co. ²		4,755 45			4,755 45
Manitowoc	M. Gas Co. ²	88 21				88 21
Marinette	Men. & M. Lt. & Tr. Co.	6 31	425 06	130 28	55 33	678 11
Milwaukee	Mil. Gas. & Lt. Co.	9,139 36	25,011 35	1,235 67	1,133 90	36,520 28
Oshkosh	O. Gas Lt. Co.	704 25	109 28			813 51
Racine	Racine Gas Lt. Co.	2,759 76	4,745 90		566 74	8,072 40
Sheboygan	S. Gas. Lt. Co.	465 36	1,269 98	90 00	82 87	1,808 21
Superior	S. W. Lt. & P. Co. ²		230 14			230 14
Watertown	W. Gas & Elec. Co. ²		471 88			471 88
Wausau	W. Gas Co.	1,310 68	1,225 10			2,435 68
Total		\$18,122 32	\$60,510 26	\$2,898 69	\$3,276 89	\$74,806 74

¹ No steam cost reported.

CLASS A.

APPORTIONMENT ACCOUNT.

MAINTENANCE.				Total cost of steam.	APPORTIONED TO—	
Of boilers and boiler auxiliary equipment.	Of coal and ash-hand- ling equip- ment.	Of boiler plant build- ings, fix- tures and grounds.	Total mainte- nance.		Gas utility.	Other utilities.
\$366 40			\$366 40	\$1,749 60	\$1,749 60	
6 82			6 82	1,271 11	1,271 11	
				540 43	540 43	
				839 36	839 36	
098 54		\$1,285 00	1,983 54	3,609 85	3,609 85	
213 32	\$108 80	49 58	364 74	2,808 24	2,808 24	
130 85			130 85	2,958 80	2,958 80	
106 43	9 13		114 55	5,217 48	5,217 48	
35 39	12 58		58 97	2,867 95	2,867 95	
				4,755 46	4,755 46	
				88 21	88 21	
33 15		1 00	34 15	719 26	719 26	
4,600 23			4,600 23	41,120 51	25,540 76	\$15,579 75
				813 51	813 51	
				8,073 40	4,300 57	3,871 83
				1,868 21	1,868 21	
				220 14	220 14	
				471 88	471 88	
				2,435 68	2,435 68	
\$6,130 21	\$136 60	\$1,328 58	\$7,647 84	\$33,456 08	\$33,004 50	\$19,451 08

* Detailed apportionment accounts not kept.

GAS UTILITIES,
DETAILED OPERATING

Location.	Name of Company.	Production—			
		OPERA			
		Coal gas operating labor.	Coal car- bonized.	Bench fuel.	Steam.
Baraboo	Baraboo Ltg. Co	\$1,452 63	\$4,776 85	\$840 00	\$1,200 00
Berlin	Berlin Gas Co.	711 70	3,728 65	1,481 55	1,908 42
Menomonie	Menomonie Gas Co. ¹ ..	1,098 27	.....	545 04	.....
Portage	American Gas Co.	2,394 13	9,085 71	2,929 50	457 95
Ripon	R. Lt. & Water Co. ¹ ..	1,021 10	2,661 72	774 38	.....
Stevens Point.....	Stevens Point Ltg. Co.	1,198 37	4,632 59	.....	405 25
Waukesha	W. Gas & Elec. Co.	7,227 85	22,751 04	4,213 53	1,562 03
Total		\$15,104 05	\$47,636 56	\$10,784 00	\$5,533 65

¹ Oil gas plant.² Enricher.

DETAILED OPERATING

Location.	Name of Company.	Production—			
		OPERA			
		Water gas operating labor.	Steam for gen- erating water gas.	Generator fuel.	Enricher.
Beaver Dam	B. D. Fuel & Gas Co. ..	\$207 50	.....	.....	\$629 74
Burlington	Citizens Gas Co.	542 76	\$1,019 88	\$1,283 79	682 97
Rhineland	Oneida Gas Co.	1,276 50	600 76	729 92	641 83
Stoughton	S. Light & Fuel Co.	1,295 96	583 68	1,156 68	1,416 30
Total		\$3,322 72	\$2,204 32	\$3,170 39	\$3,370 94

CLASS B.
EXPENSES.

Coal Gas.

TION.		MAINTENANCE.			Total coal gas production.
Miscellaneous coal gas supplies and expenses.	Total operation.	Of coal gas apparatus.	Of coal gas buildings, fixtures and grounds.	Total maintenance.	
\$102 1	\$8,371 79	\$613 15	\$11 25	\$624 40	\$8,996 19
323 34	8,153 06	168 35	21 60	190 95	8,343 61
*1,822 95	3,466 26	422 82	.....	422 82	3,889 08
331 58	15,198 87	572 72	114 19	686 91	*15,698 80
110 55	4,567 75	722 06	1 84	723 93	5,291 68
.....	6,296 21	731 70	.....	731 70	6,967 91
664 88	36,419 33	1,970 27	533 53	2,503 80	*38,624 23
\$3,355 61	\$82,413 87	\$5,201 10	\$682 41	\$5,883 51	\$87,811 50

* \$186.98 deducted, gas used by company.

* \$298.90 deducted, gas used by company.

EXPENSES—Continued.

Water Gas.

TION		MAINTENANCE.			Total water gas production.
Miscellaneous water gas supplies and expenses.	Total operation.	Of water gas apparatus.	Of water gas buildings, fixtures and grounds.	Total maintenance.	
\$116 31	\$953 55	\$32 00	\$3 05	\$35 05	\$988 60
203 27	3,732 67	134 15	236 56	370 71	4,103 38
.....	3,240 11	.....	.....	.....	3,240 11
128 90	4,581 52	24 20	.....	24 20	4,605 72
\$448 48	\$12,516 85	\$190 35	\$239 61	\$429 96	\$12,946 81

GAS UTILITIES.

DETAILED OPERATING

Location.	Name of Company.	Total gas purchased.	Total cost of production.	APPORTIONMENT OF TOTAL COST OF PRODUCTION.	
				Amount charged to gas department.	Amount charged to other departments.
Baraboo	B. Lighting Co.....		\$8,906 19	\$8,906 19	
Beaver Dam	B. D. Fuel & Gas Co.....		988 60	988 60	
Berlin	B. Gas Co.....		8,343 61	8,343 61	
Burlington	Citizens Gas Co.....		4,103 38	4,103 38	
Menomonie	M. Gas Co.....		3,869 08	3,869 08	
Portage	American Gas Co.....		15,068 80	15,068 80	
Rhinelanders	Oneida Gas Co.....		3,249 11	3,249 11	
Ripon	R. Lt. & Water Co.....		5,291 68	5,291 68	
Stevens Point	S. P. Lighting Co.....		6,967 91	6,967 91	
Stoughton	S. Light & Fuel Co.....		4,605 72	4,605 72	
Waukesha	W. Gas & Elec. Co.....		38,624 28	38,624 28	
Wauwatosa	W. Gas Co.....	\$7,806 12	7,806 12	7,806 12	
West Allis	W. A. Gas Co.....	9,664 38	9,664 38	9,664 38	
	Total	\$17,470 50	\$118,238 81	\$118,229 81	

DETAILED OPERATING

Location.	Name of Company.	Municipal Contract Lighting.				
		OPERATION			MAINT.	Total municipal contract lighting.
		Operating labor.	Supplies and expenses.	Total operation.	Total maintenance.	
Baraboo	B. Lighting Co.....					
Beaver Dam	B. D. Fuel & Gas Co.....					
Berlin	B. Gas Co.....					
Burlington	Citizens Gas Co.....					
Menomonie	M. Gas Co.....					
Portage	American Gas Co.....	\$323 23	\$227 91	\$551 14	\$34 15	\$885 20
Rhinelanders	Oneida Gas Co.....					
Ripon	R. Lt. & Water Co.....					
Stevens Point	S. P. Lighting Co.....					
Stoughton	S. Light & Fuel Co.....					
Waukesha	W. Gas & Elec. Co.....					
Wauwatosa	W. Gas Co.....					
West Allis	W. A. Gas Co.....					
	Total	\$323 23	\$227 91	\$551 14	\$34 15	\$885 20

CLASS B.

EXPENSES—Continued.

<i>Distribution.</i>								
OPERATION.				MAINTENANCE.				Total distribution.
Distribution system operating labor.	Customers' premises expenses.	Distribution system supplies and expenses.	Total operation.	Of mains.	Of services.	Of meters.	Total maintenance.	
\$18 89	\$27 28	\$35 99	\$112 12	\$39 84	.....	\$29 10	\$68 94	\$181 06
47 73	137 57	44 96	229 65	241 04	\$165 73	175 70	585 43	815 11
366 20	44 38	.....	410 58	25 35	83 95	.....	109 30	519 88
242 63	.....	45 67	288 20	.....	.....	10 75	10 75	298 96
164 90	294 40	40 00	499 30	94 75	48 15	13 10	155 00	655 30
518 60	693 09	49 08	1,261 32	39 80	6 92	145 79	192 51	1,453 83
52 28	102 85	.....	155 13	69 68	68 74	511 18	649 45	814 53
780 00	.....	.....	780 00	.....	.....	.....	.....	780 00
5 68	202 46	28 70	236 84	30 27	54 39	29 84	113 83	350 17
340 06	556 42	154 29	1,350 76	369 78	504 33	198 02	1 007 13	2,417 89
.....
.....
\$3,536 94	\$2,359 05	\$427 91	\$5,323 90	\$910 36	\$985 08	\$1,107 48	\$2,963 87	\$8,270 77

EXPENSES.—Continued.

<i>Commercial.</i>			<i>General.</i>					
Collection expenses.	Promotion of business expenses.	Total commercial.	OPERATION.					Total operation.
			General office salaries.	General office supplies and expenses.	Law expenses—general.	Miscellaneous general expenses.	Rail-road commission expenses.	
\$335 93	\$12 13	\$349 06	\$900 00	\$205 63	\$300 00	.....	\$19 03	\$1,234 06
54 98	292 99	347 97	483 04	300 90	.....	.....	.....	783 94
.....	16 57	16 57	1,476 00	491 46	52 00	.....	.....	2,009 46
.....	133 02	133 02	569 50	953 93	.....	.....	.....	1,533 43
165 00	100 22	265 22	1,500 00	70 00	.....	.....	.....	1,570 00
705 14	54 88	760 02	890 28	416 61	.....	313 35	.....	1,620 24
.....	.....	.....	1,286 50	443 83	.....	560 60	.....	2,290 93
169 26	485 95	655 21	1,013 84	179 87	99 69	57 62	293 59	1,643 11
248 48	78 70	327 18	1,382 40	600 16	73 40	.....	.....	2,055 96
140 92	707 24	848 16	1,568 30	156 00	.....	311 58	.....	2,080 88
1,151 38	84 80	1,236 18	884 82	637 41	56 39	437 49	.....	2,006 11
7 25	.....	7 25	.....	.....	.....	.....	.....	.....
78 71	.....	78 71	.....	.....	.....	.....	.....	.....
\$2,978 06	\$1,971 50	\$4,949 56	\$11,997 18	\$4,435 80	\$480 48	\$1,680 64	\$312 63	\$18,906 73

GAS UTILITIES.

DETAILED OPERATING

Location.	Name of Company.	General—Concluded.			Total general.
		MAINTENANCE.			
		Of general office equipment.	Of general office buildings, fixtures and grounds.	Total maintenance.	
Baraboo	B. Lighting Co.....	.....	.....	.....	\$1,334 05
Beaver Dam ...	B. D. Fuel & Gas Co...	\$0 37	\$4 57	\$4 84	788 78
Berlin	B. Gas Co.....	.....	.....	.....	2,009 45
Burlington	Citizens Gas Co.....	.....	.....	.....	1,595 43
Menomonie	M. Gas Co.....	.....	.....	.....	1,570 00
Portage	American Gas Co.....	8 50	23 72	31 22	1,651 46
Rhineland	Oneida Gas Co.....	.....	.....	.....	2,320 98
Ripon	R. Light & Water Co.	70	7 34	8 04	1,651 15
Stevens Point ...	S. P. Lighting Co.....	.....	.....	.....	2,055 96
Stoughton	S. Light & Fuel Co....	1 73	.....	1 73	2,062 61
Waukesha	W. Gas & Elec. Co.....	.....	10 86	10 86	2,016 97
Wauwatosa	W. Gas Co.....	.....	.....	.....	.....
West Allis	W. A. Gas Co.....	.....	.....	.....	.....
Total		\$11 20	\$45 49	\$53 69	\$15,968 41

DETAILED OPERATING

Location.	Name of Company.	Summary of		
		Total production.	Total distribution.	Total municipal contract lighting.
Baraboo	B. Lighting Co.....	\$8,996 19	\$181 06	
Beaver Dam ...	B. D. Fuel & Gas Co....	988 00	315 11	
Berlin	B. Gas Co.....	8,343 61	519 88	
Burlington	Citizens Gas Co.....	4,103 38	298 95	
Menomonie	M. Gas Co.....	3,889 08	655 30	
Portage	American Gas Co.....	15,098 80	1,458 88	\$395 20
Rhineland	Onelda Gas Co.....	3,240 11		
Ripon	R. Light & Water Co....	5,291 68	804 58	
Stevens Point ...	S. P. Lighting Co.....	6,697 21	780 00	
Stoughton	S. Light & Fuel Co....	4,605 73	350 17	
Waukesha	W. Gas & Elec. Co.....	38,694 23	2,417 89	
Wauwatosa	W. Gas Co.....	7,806 13		
West Allis	W. A. Gas Co.....	9,664 38		
	Total	\$118,228 81	\$8,376 77	\$395 20

CLASS B.

EXPENSES—Continued.

Undistributed.

Injuries and damages.	Insurance.	Stationery and printing.	Stores department expenses.	Utility equipment expenses.	Total undistributed.
.....	\$55 38	.....	.....	.....	\$55 38
\$11 00	.....	\$108 85	\$5 50	.....	121 35
73 00	.....	.....	.....	\$59 21	181 21
.....	23 75	132 58	.....	.....	156 33
.....	42 80	40 00	.....	.....	82 80
.....	101 91	.....	.....	.....	101 91
.....	26 00	.....	.....	.....	26 00
.....	31 24	11 58	.....	17 95	60 71
220 02	.....	.....	.....	69 68	289 65
.....	38 70	46 00	.....	.....	84 70
.....	345 90	.....	.....	.....	345 90
.....
\$308 02	\$668 68	\$333 95	\$5 50	\$146 79	\$1,453 94

EXPENSES—Concluded.

<i>Operating Expenses.</i>				Depreciation.	Taxes.	Total operating expenses.
Total commercial.	Total general.	Total undistributed.	Total of foregoing.			
\$349 05	\$1,324 66	\$55 38	\$10,806 35	.....	\$545 40	\$11,351 73
347 97	798 78	121 35	3,066 81	.....	.....	3,066 81
16 57	2,009 46	131 21	11,020 73	.....	305 00	11,326 73
138 08	1,586 43	156 33	6,233 11	.....	336 73	6,469 83
265 22	1,570 00	82 80	6,463 40	.....	309 57	6,771 97
700 02	1,651 46	101 91	30,551 31	.....	520 00	31,071 31
.....	2,320 98	26 00	5,536 04	.....	520 25	6,096 99
675 21	1,651 15	60 71	8,433 33	\$659 95	339 53	9,383 34
327 18	2,055 96	259 65	10,420 70	.....	650 76	11,101 46
848 16	2,062 61	82 70	7,949 36	.....	499 33	8,448 69
1,236 18	2,016 97	345 90	44,641 17	.....	335 73	45,476 95
7 26	.....	.....	7,813 87	1,519 23	234 65	9,517 25
78 71	.....	.....	9,743 09	944 40	439 33	11,170 87
\$4,949 55	\$12,968 41	\$1,458 94	\$152,737 70	\$3,416 53	\$5,631 40	\$151,795 73

GAS UTILITIES,
STEAM GENERATION

Location.	Name of company.	OPERA-		
		Operating labor.	Fuel for steam.	Water for steam.
Baraboo	B. Lighting Co.	\$823 94	\$4,323 98	.....
Berlin	B. Gas Co.	711 70	1,112 77	.....
Burlington	Citizens Gas Co.	661 28	358 60	.....
Portage	American Gas Co.	159 25	252 24	\$10 00
Rhineland	Onelda Gas Co. ¹ .....	.....	600 76	.....
Stevens Point	S. P. Lighting Co. ¹ .....	.....	405 25	.....
Stoughton	S. Light & Fuel Co.	200 00	274 58	49 10
Waukesha	W. Gas & Elec. Co. ¹ .....	.....	1,562 03	.....
Total		\$2,616 17	\$8,890 21	\$59 10

¹ Apportionment accounts not kept separately.

CLASS B.

APPORTIONMENT ACCOUNT.

TION.		MAINTENANCE.			APPORTIONED TO		
Miscellaneous steam supplies and expenses.	Total operation.	Of boilers and boiler auxiliary equipment	Of boiler plant, buildings, fixtures and grounds.	Total maintenance.	Total cost of steam.	Gas utility.	Other utilities.
\$152 79	\$5,300 71	\$586 82	\$6 45	\$593 27	\$1,893 98	\$1,200 00	\$1,693 98
83 95	1,908 42	.....	.....	.....	1,908 42	1,908 42	.....
.....	1,019 88	.....	.....	.....	1,019 88	1,019 88	.....
26 46	447 85	10 00	.....	10 00	457 95	457 95	.....
.....	600 76	.....	.....	.....	600 76	600 76	.....
.....	405 25	.....	.....	.....	405 25	405 25	.....
.....	583 68	.....	.....	.....	583 68	583 68	.....
.....	1,562 03	.....	.....	.....	1,562 03	1,562 03	.....
\$263 20	\$11,828 68	\$596 82	\$6 45	\$603 27	\$12,431 95	\$7,737 97	\$4,693 98

GAS UTILITIES.

BALANCE SHEET.—

Location.	Name of Company.	PROPERTY AND PLANT.		Treasury securities.	Stocks, bonds, and other investments.	Reserve, sinking and special fund assets.
		Cost beginning of year.	Construction and equipment current year.			
Appleton.....	W. Tr., Lt., H. & P. Co.	\$543,054 82	\$10,889 22	\$81,162 00	\$15,202 50	\$4,500 00
Ashland.....	A. Lt., F. & St. Ry. Co.	110,273 47				
Beloit.....	B. W., G. & Elec. Co.	610,759 32	12,032 79		3,500 00	948 98
Chippewa Falls...	C. F. W. W. & Ltg. Co.	60,000 00	1,628 10			
Eau Claire.....	Eau Claire Gas Lt. Co.	442,807 53	16,509 68		900 00	
Fond du Lac.....	E. Wis. Ry. & Lt. Co.	439,733 70	5,963 55	1,430 00	44,381 85	
Green Bay.....	G. Bay G. & Elec. Co.	650,166 19	8,065 38		518 41	
Janesville.....	New Gas Light Co.	502,738 27	5,238 10	21,600 00		
Kenosha.....	Kenosha G. & Elec. Co.	423,384 52	10,001 51			13,500 00
La Crosse.....	L. Cr. Gas & Elec. Co.	571,811 28	14,965 44		448 00	
Madison.....	Madison G. & Elec. Co.	628,933 51	10,399 62			
Manitowoc.....	Manitowoc Gas Co.	432,488 93	22,484 27		100 00	
Marinette.....	Men.-Mar. Lt. & Tr. Co.	66,907 50	1,518 55			
Milwaukee.....	Milwaukee Gas Lt. Co.	13,167,809 43	112,675 56	99,000 00		
Oshkosh.....	Oshkosh Gas Lt. Co.	968,497 29	19,068 40			
Racine.....	Racine Gas Light Co.	1,624,651 75	38,981 80			
Sheboygan.....	Sheboygan Gas Lt. Co.	392,465 72	6,306 92			
Superior.....	Sup. W., Lt. & P. Co.	464,214 73	6,832 68	39,217 50		393 75
Watertown.....	W. Gas & Elec. Co.	244,496 77	3,578 86	50,000 00		
Wausau.....	Wausau Gas Co.	334,222 49	40,695 56	26,000 00		
Total.....		\$22,709,417 22	\$347,875 99	\$317,809 50	\$65,050 76	\$19,522 73

¹ Includes construction and equipment, current year.

CLASS A.

ASSETS.

CURRENT ASSETS.					Prepaid ac- counts.	Open ac- counts.	Deficit.	Total assets.
Cash.	Notes and bills re- ceivable.	Accounts receiv- able.	Materials and supplies.	Miscel- laneous current assets				
\$16,542 67	\$8,293 91	\$1,905 68	\$8,069 55	\$7,033 50	\$488 20			\$95,232 05
1,768 16		7,556 47	2,586 48		1,989 72			124,174 30
	1,050 00	7,464 23	17,068 93	326 69	237 31	\$3,223 41		656,611 66
		955 45	2,593 15					65,176 70
418 34		6,274 87	11,062 38		56 95			478,029 75
2,422 34		11,095 16	7,592 26	2,173 36	740 70	102 76		515,635 68
185 33		9,262 47	7,410 91	322 79	1,415 82		\$22,794 50	700,161 80
21,794 98		8,490 26	8,098 05	111 82	52 99	2,084 74		569,589 81
1,479 77	6,375 00	11,546 94	5,839 45	446 66	20 00			472,683 85
6,325 04		10,666 40	11,873 87		772 76	220 03	799 87	617,902 69
5,144 30		18,214 13	7,980 33					670,671 89
409 91			5,732 07	565 75	233 77	8,260 13		470,305 43
206 12	100 00	1,637 34	3,364 51	90 00	69 50			73,893 52
371,779 47	134,880 13	151,735 23	195,327 90	11,437 39	10,434 94	5,538 51		14,260,618 36
3,189 23	68 90	8,544 07	10,354 86		1,473 55	536 38		1,011,742 68
1,701 82		27,621 74	30,242 26	26,475 00	183 55			1,749,857 92
6,421 12		7,839 70	8,529 45		2,370 98			423,933 89
1,881 28	40 40	6,802 36	8,609 42	15,435 00	960 55		17,377 20	591,764 87
		3,491 45	7,367 91		4,094 41			313,029 40
2,501 20		11,343 85	10,308 72	8,698 28		503 41	5,968 16	440,301 70
\$444,191 08	\$148,808 34	\$312,447 83	\$370,013 66	\$73,146 24	\$25,565 70	\$20,509 17	\$46,939 73	\$24,901,317 95

GAS UTILITIES.
BALANCE SHEET.

Location.	Name of Company.	CAPITAL LIABILITIES.		
		Capital st ck prefered.	Capital stock common.	Funded debt.
Appleton	Wis. T., L., H. & P. Co.		\$370,000 00	\$308,550 00
Ashland	A. L., P. & St. Ry. Co..	\$39,000 00		69,502 95
Beloit	B. W., Gas & El. Co.	85,000 00	175,000 00	245,000 00
Chippewa Falls ..	C. F. W. W. & L. Co.		40,000 00	20,000 00
Eau Claire	E. C. Gas Light Co.		184,000 00	260,000 00
Fond du Lac....	E. Wis. Ry. & Light Co.		143,000 00	299,018 00
Green Bay	G. B. Gas & El. Co.		330,000 00	283,800 00
Janesville	New Gas Light Co.		250,000 00	250,000 00
Kenosha	K. Gas & El. Co.	60,000 00	120,000 00	180,000 00
La Crosse	La C. Gas & El. Co.	64,000 00	144,000 00	320,000 00
Madison	M. Gas & El. Co.		192,160 00	240,200 00
Manitowoc	M. Gas Co.		200,000 00	221,500 00
Marinette	M. & M. Lt. & Tr. Co.		46,480 00	15,438 00
Milwaukee	M. Gas Lt. Co.		5,000,000 00	8,111,000 00
Oshkosh	O. Gas Lt. Co.		497,000 00	513,700 00
Racine	R. Gas Lt. Co.		500,000 00	1,000,000 00
Sheboygan	S. Gas Lt. Co.	150,000 00		314,000 00
Superior	S. W., L. & P. Co.		200,000 00	291,375 00
Watertown	Watertown Gas & El. Co.		100,000 00	150,000 00
Wausau	W. Gas Co.		200,000 00	175,000 00
Total		\$348,000 00	\$8,561,840 00	\$13,228,073 95

LIABILITIES—

Location.	Name of Company.	CURRENT LIABILITIES—Concluded.		ACCRUED
		Deposits.	Miscellaneous current liabilities.	Taxes accrued.
Appleton	W. Tr., Lt., Ht. & P. Co.			\$6,539 95
Ashland	A. Lt., P. & St. Ry. Co.			856 68
Beloit	B. W., Gas & El. Co.	\$198 48	3,313 63	1,308 79
Chippewa Falls ..	C. F. W. W. & Lt. Co.			
Eau Claire	E. C. Gas Lt. Co.		1,426 03	2,315 04
Fond du Lac....	En. Wis. Ry. & Light Co.	252 85	111 34	1,317 69
Green Bay	G. B. Gas & El. Co.	188 64	1,362 34	1,265 91
Janesville	New Gas Lt. Co.	5 00		1,840 59
Kenosha	K. Gas & El. Co.	924 00	103 78	2,807 12
La Crosse	La C. Gas & El. Co.	48 32		
Madison	M. Gas & El. Co.	173 50		2,260 20
Manitowoc	M. Gas Co.			900 00
Marinette	M. & Mar. Lt. & Tr. Co.		87 72	237 14
Milwaukee	M. Gas Lt. Co.	72,791 76	10,885 31	77,394 09
Oshkosh	O. Gas Lt. Co.	603 73		1,843 20
Racine	R. Gas Lt. Co.	2,522 74	174 34	
Sheboygan	S. Gas Lt. Co.			737 56
Superior	S. W., Lt. & P. Co.	603 40	230 00	
Watertown	W. Gas & Elec. Co.	60 00	311 50	683 53
Wausau	W. Gas Co.			512 90
Total		\$78,317 42	\$18,055 99	\$102,616 33

¹ Includes \$3,371.43, expenses paid in advance.

CLASS A.
LIABILITIES.

Mortgage liabilities.	RESERVE, SINKING AND SPECIAL FUND LIABILITIES			CURRENT LIABILITIES.		
	Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Accounts payable.	Matured interest on funded debt unpaid.
	\$1,058 30		\$8,913 48	\$5,082 48		
					\$1,453 26	
				125,667 50	4,895 58	
					4,747 44	
				5,000 00	2,932 38	
			308 82	30,720 84	3,711 59	
				75,850 00	5,140 08	
	2,480 05				1,528 98	
	4,894 63		10,083 50		6,356 34	
		\$12,040 00		43,504 90	16,575 18	
	125,985 43			40,176 30	10,969 83	
				18,592 98		
	2,422 12			6,143 95	736 60	\$347 98
	630,000 00		64,136 07		108,523 71	
				1,986 75	495 96	
	12,714 33		26,635 44	77,000 00	11,596 17	1,475 00
			353 42		7,219 62	
	17,500 00	398 75	205 43	60,258 63	4,231 09	15,435 00
			3,899 97	12,160 23	6,115 62	
			232 63	50,238 31	10,830 58	
	\$660,979 85	\$12,433 75	\$114,737 76	\$552,373 30	\$207,480 83	\$17,257 18

Concluded.

LIABILITIES.				Open accounts.	Surplus.	Total liabilities.
Unmatured interest on funded debt accrued.	Unmatured interest on notes and bills payable accrued.	Dividends accrued.	Miscellaneous liabilities accrued.			
\$8,255 25					\$22,817 59	\$ 95,333 05
					13,329 41	124,174 30
5,248 55	\$471 85				60,047 39	656,611 68
				\$408 16	21 10	65,173 70
3,132 81	25 00			75 00	29,698 49	478,089 75
4,617 91			\$79 26		32,611 45	515,635 08
2,598 73	476 10					700,161 50
954 16					62,731 08	599,559 31
750 00		\$1,499 99	117 85	90 00	85,136 65	472,883 85
7,243 99		9,463 65	1,023 65			617,908 09
3,613 00					155,193 10	670,671 89
964 58				4,868 83	13,479 09	4,039 43
					2,010 01	73,893 59
52,890 00					133,017 43	14,360,618 33
			518 81		25,594 23	1,011,742 03
25,000 00			43,225 20		49,524 71	1,749,857 92
			94 55		51,528 78	433,923 59
1,866 04	116 60					591,794 87
416 66	416 83				39,006 02	313,029 40
1,010 81			219 27	2,307 20		440,301 70
\$118,032 49	\$1,606 38	\$10,966 63	\$45,269 59	\$7,649 19	\$776,421 46	\$24,901,317 95

GAS UTILITIES.
BALANCE SHEET.—

Location.	Name of Company.	PROPERTY AND PLANT	
		Cost begin- ning of year.	Construc- tion and equipment current year.
Baraboo	Baraboo Lighting Co.....	\$40,000 00	\$369 39
Beaver Dam ...	Beaver Dam Fuel & Gas Co.....	80,144 46	.....
Berlin	Berlin Gas Co.....	57,923 59	929 60
Burlington	Citizens Gas Co.....	85,241 24	5,911 67
Menomonie	Menomonie Gas Co.....	27,323 06	.....
Portage	American Gas Co.....	125,644 27	5,484 20
Rhineland	Oneida Gas Co.....	27,073 43	2,990 17
Ripon	Ripon Light & Water Co.....	44,165 36	789 63
Stevens Point	Stevens Point Lighting Co.....	123,228 45	858 60
Stoughton	Stoughton Light & Fuel Co.....	168,859 53	9,851 09
Waukesha	Waukesha Gas & Elec. Co.....	254,373 48	7,453 05
Wauwatosa	Wauwatosa Gas Co.....	50,108 70	758 15
West Allis	West Allis Gas Co.....	28,673 81	5,350 47
Total		\$1,063,956 37	\$40,745 92

LIABILI

Location.	Name of Company.	CAPITAL LIABILI- TIES		RESERVE AND SPECIAL FUND LIABILITIES.	
		Capital stock.	Funded debt.	Depre- ciation reserve fund.	Special fund liabili- ties.
Baraboo	B. Lighting Co..... ⁽¹⁾	\$49,000 00	.....	.....
Beaver Dam ...	B. D. Fuel & Gas Co.....	\$31,500 00	.....	.....	.....
Berlin	B. Gas Co.....	35,000 00	.....	.....	.....
Burlington	Citizens Gas Co.....	35,400 00	.....	.....	.....
Menomonie	M. Gas Co.....	25,000 00	.....	.....	.....
Portage	American Gas Co.....	40,000 00	40,000 00	.....	\$30 00
Rhineland	Oneida Gas Co.....	30,000 00	.....	.....	.....
Ripon	R. Light & Water Co.....	25,981 83	.....	\$952 95	.....
Stevens Point	S. P. Lighting Co.....	48,000 00	60,000 00	.....	.....
Stoughton	S. Light & Fuel Co.....	85,000 00	100,000 00	.....	.....
Waukesha	W. Gas & Elec. Co.....	70,000 00	195,000 00	.....	150 00
Wauwatosa	W. Gas Co.....	45,000 00	.....	1,519 23	.....
West Allis	W. A. Gas Co.....	25,000 00	.....	944 40	.....
Total		\$545,881 93	\$444,000 00	\$3,416 58	\$310 00

¹ Receiver of company has not included \$50,000 common stock, considered worth-
less.

CLASS B.
ASSETS.

CURRENT ASSETS.					Pre- paid ac- counts.	Open ac- counts.	Deficit.	Total assets.
Cash.	Notes and bills re- ceiv- able.	Ac- counts re- ceiv- able.	Ma- terials and supplies.	Mis- cella- neous.				
.....	\$5,539 85	.....	\$267 38	\$63 50	\$13,599 44	\$50,609 46
\$100 89	3,060 46	.....	.....	100 78	2,568 41	86,000 00
168 67	\$1,786 00	6,095 88	.....	.....	.....	1,837 98	68,111 67
.....	1,627 46	1,768 43	\$399 12	38 25	.....	.....	45,981 17
35 09	75 75	1,383 85	.....	.....	.....	.....	29,022 25
1,337 70	2,877 59	5,816 77	.....	14 24	191 65	11,676 64	138 033 08
8 81	845 72	2,342 33	.....	.....	.....	3,513 17	36,756 12
147 70	\$248 50	167 47	2,636 33	6 57	.....	1,573 06	.....	49,732 28
35 64	2,623 43	3,356 37	.....	.....	1,117 10	13,586 37	144,805 96
123 76	1,497 79	2,979 82	.....	496 87	.....	6,048 88	189,849 74
1,314 05	6,384 08	9,201 97	.....	87 48	2,946 61	25,085 30	306 74 97
7,093 78	1,135 18	.....	.....	.....	.....	.....	59,025 81
7,569 07	1,413 98	.....	.....	.....	.....	.....	43,006 18
\$17,905 16	\$248 50	\$20,374 35	\$43,906 56	\$405 69	\$308 23	\$5,998 30	\$77,810 14	\$1,271 779 21

LIABILITIES.

CURRENT LIABILITIES.				Accrued Liabili- ties.	Open accounts.	Surplus.	Total Liabilities.
Notes and bills payable.	Accounts payable.	Miscellaneous.	.....			
\$4,413 00	.....	\$6,196 46	.....	.....	.....	.....	\$50,609 46
4,500 00	.....	.....	.....	.....	.....	.....	86,000 00
31,606 12	\$1,415 55	.....	.....	.....	.....	.....	68,111 67
7,000 00	3,230 17	.....	\$154 58	.....	.....	\$196 42	45,981 17
1,000 00	215 00	.....	.....	.....	.....	2,607 25	29 022 25
.....	72,693 06	.....	.....	800 00	.....	.....	153,053 06
3,158 08	3,625 54	3 00	.....	.....	.....	.....	37,781 68
8,741 22	921 24	19 50	99 86	.....	.....	13,015 52	49,732 28
13,694 80	23,111 36	.....	.....	.....	.....	.....	144,805 96
1,500 00	2,095 79	1,269 95	.....	.....	.....	.....	189,849 74
.....	41,135 70	.....	.....	509 27	.....	.....	303,794 97
5,856 85	.....	.....	.....	237 00	.....	6,413 73	59,025 81
9,023 28	.....	574 63	324 00	.....	.....	7,139 97	43,007 28
\$90,583 15	\$148,443 41	\$6,047 54	\$1,084 71	.....	.....	\$39,571 89	\$1,271 779 21

GAS UTILITIES—GASOLINE
BALANCE

Location.	Name of Company.	AS-		
		Cost of plant.	Reserve and sinking fund assets.	Cash, and bills and accounts receivable
Acetyline plants:				
Deerfield	Urban Constr. Co.....	\$7,521 96	.....	.....
Milton	M. & M. Jct. Co-op. Gas Co.	3,500 00	.....	\$258 60
Palmyra	Municipal Gas Plant.....	1,500 00	.....	.....
	Total	\$12,521 96	.....	\$258 60
Gasoline plants:				
Altoona	Municipal Gas Plant.....	\$5,200 00	\$1,223 00	.....
Cambria	Municipal Gas Plant.....	5,000 00	.....	.....
Clinton	Municipal Gas Plant.....	8,050 00	.....	.....
Fox Lake	Municipal Gas Plant.....	7,000 00	.....	.....
Hammond	Municipal Gas Plant.....	4,500 00	.....	.....
Hilbert	Municipal Gas Plant.....	5,165 45	.....	.....
Hortonville	H. Light, Heat & P. Co....	7,037 68	.....	\$175 13
Juneau	Municipal Gas Plant ¹.....	.....	.....	.....
Marion	Municipal Gas Plant.....	7,850 00	.....	.....
Markesan	Municipal Gas Plant.....	5,500 00	.....	.....
Nekoosa	Municipal Gas Plant.....	8,031 95	.....	.....
Wautoma	Municipal Gas Plant.....	7,000 00	.....	.....
	Total	\$70,335 06	\$1,223 00	\$175 13

¹ Records not separate from water utility.

AND ACETYLENE PROCESS.

SHEET.

SETS.			LIABILITIES.				
Current assets.	Deficit.	Total assets.	Capital stock.	Funded and mortgaged debt.	Current liabilities.	Surplus.	Total liabilities.
.....	\$7,521 96	\$7,500 00	.....	.....	\$21 96	\$7,521 96
.....	3,753 69	3,500 00	.....	.....	253 69	3,753 69
.....	1,500 00	.....	.....	.....	1,500 00	1,500 00
.....	\$12,775 65	\$11,000 00	.....	.....	\$1,775 65	\$12,775 65
\$79 00	\$6,502 00	.....	\$3,900 00	.....	\$2,602 00	\$6,502 00
18 00	5,018 00	.....	2,500 00	.....	2,518 00	5,018 00
.....	8,050 00	.....	5,500 00	.....	2,550 00	8,050 00
.....	7,000 00	.....	4,900 00	.....	2,100 00	7,000 00
.....	4,500 00	.....	3,000 00	.....	1,500 00	4,500 00
120 00	\$211 73	5,497 18	.....	5,000 00	\$197 18	.....	5,497 18
214 88	5,875 69	13,303 36	\$1,500 00	500 00	\$6,303 36	.....	13,303 36
.....	7,850 00	.....	4,550 00	.....	3,300 00	7,850 00
.....	5,500 00	.....	5,500 00	.....	.....	5,500 00
.....	8,031 95	.....	.....	.....	8,031 95	8,031 95
200 00	7,200 00	.....	5,500 00	.....	1,700 00	7,200 00
\$331 86	\$6,087 42	\$78,452 49	\$6,500 00	\$40,850 00	\$6,800 54	\$24,311 95	\$78,452 49

* Includes \$5,987.66 depreciation reserve account.

GAS UTILITIES.—ALL COMPANIES. (EXCLUDING

RATIO OF OPERATING

Location.	Name of Company.	PERCENT		
		Production.	Distribution.	Municipal contract lighting.
Appleton	Wis. Trac. Lt. H. & P. Co...	59.09	8.74	.....
Ashland	A. Light & St. Ry. Co.....	58.60	5.77	5.39
Baraboo	B. Lighting Co.....	79.24	1.60	.....
Beaver Dam	B. D. Fuel & Gas Co.....	32.26	26.58	.....
Beloit	B. Water, Gas & Elec. Co.....	70.27	8.19	.....
Berlin	B. Gas Co.....	73.66	4.59	.....
Burlington	Citizens Gas Co.....	63.43	4.62	.....
Chippewa Falls	C. F. W. W. & Lighting Co..	51.66	7.64	.....
Eau Claire	E. C. Gas Light Co.....	64.63	6.43	.....
Fond du Lac.....	E. Wis. Ry. & Ltg. Co.....	69.33	4.09	.....
Green Bay	G. B. Gas & Elec. Co.....	72.47	8.77	.....
Janesville	New Gas Light Co.....	50.15	10.72	.....
Kenosha	K. Gas & Elec. Co.....	63.34	7.59	.....
La Crosse	L. C. Gas & Elec. Co.....	80.85	3.03	.....
Madison	M. Gas & Elec. Co.....	55.19	10.73	.....
Manitowoc	M. Gas Co.....	72.55	6.95	.....
Marinette	Men. & Mar. Lt. & Tr. Co...	66.88	5.54	.....
Menominee	M. Gas Co.....	37.43	9.68	.....
Milwaukee	M. Gas Light Co.....	51.60	8.68	.15
Oshkosh	O. Gas Light Co.....	75.19	5.50	.....
Portage	American Gas Co.....	74.50	6.90	4.20
Racine	R. Gas Light Co.....	70.97	6.10	.....
Rhineland	Onelda Gas Co.....	53.30	.....	.....
Ripon	R. Light & Water Co.....	53.59	8.19	.....
Sheboygan	S. Gas Light Co.....	69.46	4.60	.....
Stevens Point ..	S. P. Lighting Co.....	62.77	7.03	.....
Stoughton	S. Light & Fuel Co.....	54.51	4.15	.....
Superior	S. W., L. & P. Co.....	47.99	13.61	.....
Watertown	W. Gas & Elec. Co.....	84.93	5.32	.....
Waukesha	W. Gas & Elec. Co.....	70.58	8.11	2.13
Wausau	W. Gas Co.....	68.66	4.33	.....
Wauwatosa	W. Gas Co.....	81.16	.....	.....
West Allis	W. A. Gas Co.....	86.50	.....	.....

GASOLINE AND CARBIDE PROCESS).

EXPENSES AND EARNINGS.

DIVISION OF OPERATING EXPENSES.							Percentage of operating expenses to operating revenues.
Commer- cial.	General.	Undis- trib- uted.	Total of fore- going.	Depre- ciation.	Taxes.	Total op- erating expenses.	
3.58	10.31	5.46	87.16	6.46	6.88	100.00	73.19
3.39	19.08	1.31	94.14	.....	5.89	100.00	71.44
2.19	11.07	1.49	95.19	.....	4.81	100.00	98.98
11.33	25.88	3.95	100.00	.....	.....	100.00	309.40
1.49	13.30	.73	98.98	.....	6.09	100.00	68.47
.15	17.74	1.16	97.30	.....	2.70	100.00	92.95
2.18	23.75	2.49	96.35	.....	3.65	100.00	88.78
11.95	4.79	.37	76.71	13.20	10.00	100.00	95.34
2.95	13.38	.96	86.37	.....	11.63	100.00	61.73
3.22	8.42	1.87	85.93	7.34	5.73	100.00	86.94
4.14	6.75	3.23	95.36	.....	4.64	100.00	76.76
19.86	1.49	3.06	85.38	5.67	9.05	100.00	63.83
6.36	10.29	2.37	88.65	7.07	4.08	100.00	70.67
1.62	6.69	1.69	98.38	.....	6.62	100.00	74.57
7.60	15.39	.....	89.25	5.08	5.07	100.00	65.98
3.45	8.26	2.37	98.48	.76	5.76	100.00	64.15
6.10	5.42	2.25	86.19	9.72	4.09	100.00	86.05
3.92	23.18	1.23	95.43	.....	4.37	100.00	98.14
8.43	4.45	.....	73.31	13.90	12.79	100.00	62.56
2.52	9.48	2.32	94.95	.....	5.05	100.00	67.98
3.61	7.84	.48	97.53	.....	2.47	100.00	66.99
7.62	6.56	2.11	98.36	.....	6.64	100.00	62.93
.....	37.58	.42	91.30	.....	8.70	100.00	108.95
6.87	16.80	.62	86.34	9.70	3.93	100.00	94.58
8.86	13.63	.41	96.96	.....	3.04	100.00	64.60
2.95	18.51	2.61	93.67	.....	6.13	100.00	75.29
10.04	24.41	.96	94.09	.....	5.91	100.00	79.08
13.30	6.62	.....	81.02	13.62	5.26	100.00	74.55
2.73	4.43	.76	98.16	.....	1.84	100.00	64.59
5.39	8.48	1.76	96.40	.....	3.60	100.00	76.37
5.03	14.93	1.44	94.44	.....	5.56	100.00	84.28
.08	.....	.....	81.34	15.80	2.96	100.00	74.11
.71	.....	.....	87.21	8.45	4.34	100.00	74.21

GAS UTILITIES.
STATISTICS OF PRODUCTION

Location.	Name of Company.	COAL.	
		Coal gas made during year. Cu. ft.	Average daily production. Cu. ft.
Appleton	Wis. Traction L. H. & Power Co.....	62,973,000	172,529
Ashland	Ashland Light Power & St. Ry. Co.....		
Baraboo	Baraboo Lighting Co.....	8,055,290	22,068
Beaver Dam	Beaver Dam Fuel & Gas Co.....		
Beloit	Beloit Water, Gas & Electric Co.....	36,477,209	99,987
Berlin	Berlin Gas Co.....	7,710,000	21,124
Burlington	Citizens Gas Co.....		
Chippewa Falls ..	Chippewa Falls Water Works & L'tg Co.....		
Eau Claire	Eau Claire Gas Light Co.....	40,234,500	110,204
Fond du Lac ...	Ea. Wis. Railway & Light Co.....	(1)	(1)
Green Bay	Green Bay Gas & Electric Co.....	55,063,129	152,556
Janeville	New Gas Light Co.....		
Kenosha	Kenosha Gas & Electric Co.....		
La Crosse	La Crosse Gas & Electric Co.....	75,168,500	205,941
Madison	Madison Gas & Electric Co.....		
Manitowoc	Manitowoc Gas Co.....	40,781,200	111,900
Marinette	Men. & Marinette Light & Traction Co....	12,961,100	35,500
Menomonie	Menomonie Light & Fuel Co. ¹		
Milwaukee	Milwaukee Gas Light Co.....	714,720,000	1,958,137
Oshkosh	Oshkosh Gas Light Co.....	78,015,000	214,000
Portage	American Gas Co.....	18,510,900	50,700
Racine	Racine Gas Light Co.....	205,908,000	564,373
Rhineland	Oneida Gas Co.....		
Ripon	Ripon Light & W. Co. ²	5,634,900	15,375
Sheboygan	Sheboygan Gas Light Co.....	37,571,000	102,964
Stevens Point ..	Stevens Point Lighting Co.....	10,806,100	29,769
Stoughton	Stoughton Light & Fuel Co.....		
Superior	Superior Water, Light & Power Co.....		
Watertown	Watertown Gas & Electric Co.....	26,900,000	74,000
Waukesha	Waukesha Gas & Electric Co.....	52,037,700	142,600
Wausau	Wausau Gas Co.....	23,840,500	65,300
Wauwatosa	Wauwatosa Gas Co.....		
West Allis	West Allis Gas Co.....		

¹ Records incomplete.

² Oil gas plant.—Retorted 66,984 gals. of oil during year. Average cost per gal. 4 cts.

³ Used at firing benches only.

ALL COMPANIES.
AND SERVICE DATA

GAS.

Kind of coal used.	Coal carbonized. Tons.	Yield per pound of coal. Cubic feet.	Average cost per ton of coal delivered at plant.	Coke produced per ton of coal carbonized. Pounds.	Average selling price of coke per ton at works.	Tar produced per ton coal carbonized. Gallons.	Average selling price tar per gallon at works.	Other residuals produced per ton coal carbonized. Gals.	Average selling price per unit of such residuals.
Youghiogheny	6,006	5.3426	\$4.25	1408.02	\$5.50	14.845	\$0.08	2.7886	\$0.04
Yough	827	4.8701	4.90	1380.00	5.70	12.0	.06		
Pittsburgh	3,665	4.90	4.25	1300.	5.60	14.0	.08		
Yough	921	4.19	4.05	1148.	5.50	18.0	.05		
Yough & Lump.	3,815	5.2063	4.20	1250.	4.87	10.58	.08		
Bituminous	5,171		4.25	1280.	5.22	13.0	.04		
Yough & Cannel	5,800	4.8	3.50	1280.	4.50	12.0	.028		
Yough	8,092	4.64	4.60	1200.	5.00	18.0	.083		
Yough	4,227	4.827	3.50	1200.	4.85	13.01	.03		
West Va.	1,487	4.3	3.14	1300.	5.28	10.4	.03		
Yough & Ohio.	71,146	5.08	2.60	1400.	4.47	13.77	.08	4.97	.004
Yough	7,471	5.28	4.13	1300.	5.00	12.5	.026	2.63	.07
Pittsburgh	2,047	4.52	4.88	1328.	6.00	12.6	.025		
Yough	20,572	5.007	3.15	1445.	3.26	12.5	.03	4.	.056
Em. Ohio Lump	3,188		3.85						
Yough	3,911	4.80	3.29	1200.	4.48	11.9	.024		
Yough	1,053	5.15	4.45		5.50	11.0	.02		
Yough	2,601	5.00	4.40	1434.	4.25	13.0	.03		
Pittsburgh	5,837	4.46	3.90	1192.	4.44	12.7	.022		
Y. % screen lump	531,368	4.43	4.50	1200.	6.00	12.0	.024		

\$0.04.

GAS UTILITIES.
STATISTICS OF PRODUCTION

Location.	Name of Company.	COAL.	
		Coal gas made during year. Cu. ft.	Average daily production. Cu. ft.
Appleton	Wis. Traction L. H. & Power Co.....	62,973,000	173,529
Ashland	Ashland Light Power & St. Ry. Co.....		
Baraboo	Baraboo Lighting Co.....	8,055,230	23,068
Beaver Dam	Beaver Dam Fuel & Gas Co.....		
Beloit	Beloit Water, Gas & Electric Co.....	36,477,369	99,987
Berlin	Berlin Gas Co.....	7,710,000	21,124
Burlington	Citizens Gas Co.....		
Chippewa Falls	Chippewa Falls Water Works & L'tg Co.		
Eau Claire	Eau Claire Gas Light Co.....	40,224,500	110,204
Fond du Lac ...	Ea. Wis. Railway & Light Co.....	(¹)	(¹)
Green Bay	Green Bay Gas & Electric Co.....	55,683,129	152,556
Janesville	New Gas Light Co.....		
Kenosha	Kenosha Gas & Electric Co.....		
La Crosse	La Crosse Gas & Electric Co.....	75,168,500	205,941
Madison	Madison Gas & Electric Co.....		
Manitowoc	Manitowoc Gas Co.....	40,781,300	111,900
Marinette	Men. & Marinette Light & Traction Co...	12,961,100	35,500
Menomonie	Menomonie Light & Fuel Co. ¹		
Milwaukee	Milwaukee Gas Light Co.....	714,720,000	1,958,137
Oshkosh	Oshkosh Gas Light Co.....	78,015,000	214,000
Portage	American Gas Co.....	18,510,900	50,700
Racine	Racine Gas Light Co.....	205,968,000	564,373
Rhineland	Oneida Gas Co.....		
Ripon	Ripon Light & W. Co. ²	5,694,900	15,575
Sheboygan	Sheboygan Gas Light Co.....	37,571,000	102,984
Stevens Point ..	Stevens Point Lighting Co.....	10,896,100	29,769
Stoughton	Stoughton Light & Fuel Co.....		
Superior	Superior Water, Light & Power Co.....		
Watertown	Watertown Gas & Electric Co.....	26,900,000	74,000
Waukesha	Waukesha Gas & Electric Co.....	52,037,700	142,600
Wausau	Wausau Gas Co.....	23,840,500	65,800
Wauwatosa	Wauwatosa Gas Co.....		
West Allis	West Allis Gas Co.....		

¹ Records incomplete.² Oil gas plant.—Retorted 66,984 gals. of oil during year. Average cost per gal. cts.³ Used at firing benches only.

ALL COMPANIES.
AND SERVICE DATA

GAS.

Kind of coal used.	Coal carbonized. Tons.	Yield per pound of coal. Cubic feet.	Average c. st. per ton of coal delivered at plant.	Coke produced per ton of coal carbonized. Pounds.	Average selling price of coke per ton at works.	Tar produced per ton coal carbonized. Gallons.	Average selling price tar per gallon at works.	Other residuals produced per ton coal carbonized. Gals.	Average selling price per unit of such residuals.
Youghiogheny .	6,006	5.3426	\$4.25	1408.02	\$5.50	14.645	\$0.08	2.7865	\$0.04
Yough	827	4.8701	4.90	1330.00	5.70	12.0	.06		
Pittsburgh	3,695	4.90	4.25	1300.	5.60	14.0	.03		
Yough	921	4.19	4.05	1143.	5.50	18.0	.05		
Yough & Lump. Bituminous	3,815 5,171	5.2063	4.20 4.25	1256. 1220.	4.87 5.22	10.52 13.0	.08 .04		
Yough & Cannel	5,800	4.8	3.50	1280.	4.50	12.0	.022		
Yough	8,002	4.64	4.00	1200.	5.00	18.0	.033		
Yough	4,227	4.827	3.50	1299.	4.85	13.01	.03		
West Va.	1,487	4.3	3.14	1300.	5.28	10.4	.03		
Yough & Ohio.	71,146	5.02	2.60	1400.	4.47	13.77	.03	4.97	.004
Yough	7,471	5.22	4.13	1300.	5.00	12.5	.025	2.02	.07
Pittsburgh	2,047	4.52	4.38	1228.	6.00	12.6	.025		
Yough	20,572	5.007	3.15	1445.	3.25	12.5	.03	4.	.055
Edm. Ohio Lump	3,188		3.85						
Yough	3,911	4.30	3.29	1300.	4.48	11.9	.024		
Yough	1,053	5.15	4.45		5.50	11.0	.02		
Yough	2,601	5.00	4.40	1434.	4.25	13.0	.02		
Pittsburgh	5,837	4.46	3.00	1192.	4.44	12.7	.022		
Y. ½ screen lump	531,308	4.43	4.50	1200.	6.00	12.0	.02½		

\$0.04.

GAS UTILITIES,
STATISTICS OF PRODUCTION

Location.	Name of Company.	WATER		
		Water was made during the year. Cu. ft.	Average daily production.	Gals. of en- richer used.
Appleton	Wis. Traction, Lt., Ht. & P. Co.	3,806,000	10,419	13,943
Ashland	Ashland Lt., P. & St. Ry. Co....	30,186,904	55,306	81,810
Baraboo	Baraboo Lighting Co.....			
Beaver Dam ...	Beaver Dam Fuel & Gas Co.....	11,154,300	3,163	(¹)...
Beloit	Beloit W., Gas & Elec. Co.....	13,369,312	36,688	54,447
Berlin	Berlin Gas Co.....			
Burlington	Citizens Gas Co.....	4,913,044	14,000	23,806
Chippewa Falls	Chippewa Falls W. W. & Lt'g Co.	7,322,800	22,955	33,498
Eau Claire	Eau Claire Gas Light Co.....			
Fond du Lac ...	E. Wis. Ry. & Lt. Co.....			
Green Bay	Green Bay Gas & Elec. Co.....			
Janesville	New Gas Light Co.....	52,258,722	143,175	238,795
Kenosha	Kenosha Gas & Elec. Co.....	60,900,000	163,393	256,161
La Crosse	La Crosse Gas & Elec. Co.....			
Madison	Madison Gas & Elec. Co.....	143,740,800	398,810	507,263
Manitowoc	Manitowoc Gas Co.....			
Marinette	Men. & Mar. Lt. & Traction Co..			
Menomonie	Menomonie Lt. & Fuel Co.....			
Milwaukee	Milwaukee Gas Lt. Co.....	13,799,000	1,061,460	57,615
Oshkosh	Oshkosh Gas Lt. Co.....			
Portage	American Gas Co.....			
Racine	Racine Gas Lt. Co.....			
Rhineland	Onida Gas Co.....	2,664,700	16,325	12,523
Ripon	Ripon Lt. & Water Co.....			
Sheboygan	Sheboygan Gas Lt. Co.....			
Stevens Point ..	Stevens Point Lt'g Co.....			
Stoughton	Stoughton Lt. & Fuel Co.....	8,579,790	23,503	33,978
Superior	Superior Water, Lt. & P. Co.....			
Watertown	Watertown Gas & Elec. Co.....			
Waukesha	Waukesha Gas & Elec. Co.....			
Wausau	Wausau Gas Co.....			
Wauwatosa	Wauwatosa Gas Co.....			
West Allis	West Allis Gas Co.....			

¹ Records incomplete.

ALL COMPANIES.

AND SERVICE DATA.—Continued.

GAS.						PURCHASED GAS.		
En- richer used per M. cu. ft. in gals.	Boiler fuel per M. cu. ft. of gas produced.	Genera- tor fuel per M. cu. ft. of gas produced.	Tar pro- duced per M. cu. ft. of gas produced.	Tar pro- duced per M. cu. ft. of gas produced. gals. oil used. Gals.	Average selling price of tar per gal. at works.	Total amount of gas pur- chased during year. Cu. ft.	Average amount pur- chased per day. Cu. ft.	Average price paid per M. cu. ft. of gas pur- chased.
3.663		61.76						
3.9	60.0	38.00						
4.0	31.5	47.00	0.5	188.4				
4.64	85.0	80.00						
5.25		52.60			\$0.05			
4.57	19.02	40.24	0.12	38.4	.05			
	31.00	50.00			.03	26,997,900	73,975	\$0.50
3.58	13.005	45.46	.21	60.0	.06			
4.175	22.85	61.06				1,809,080,000	4,566,383	.1617
4.70	105.37	92.43						
						53,124,000	145,545	.3600
						12,950,200	85,490	.0028
						16,047,300	43,965	.6028

* Operated 13 days.

GAS UTILITIES.

STATISTICS OF PRODUCTION

Location	Name of Company.	Total gas produced— coal and water gas. Cu. ft.	Total gas produced and pur- chased during the year. Cu.ft.	Gas delivered to mains. Cu. ft.
Appleton	Wis. Tr. L., H. & P. Co.	66,776,000	66,776,000	66,763,000
Ashland	A. Lt., P. & St. Ry. Co.	20,186,904	20,186,904	20,186,904
Baraboo	B. Lighting Co.....	8,056,280	8,056,280	8,049,610
Beaver Dam	B. D. Fuel & Gas Co.....	1,154,300	1,154,300	1,107,300
Beloit	B. W., Gas & Elec. Co..	49,836,611	49,836,611	49,907,308
Berlin	B. Gas Co.....	7,710,000	7,710,000	7,706,839
Burlington	Citizens Gas Co.....	4,913,044	4,913,044	4,909,748
Chippewa Falls	C. F. W. W. & L'tg Co.	7,332,800	7,332,800	7,332,500
Eau Claire	E. C. Gas Light Co.....	40,224,500	40,224,500	40,225,700
Fond du Lac	F. Wis. Ry. & Lt. Co. ²			
Green Bay	G. B. Gas & Elec. Co...	55,688,129	55,688,129	55,700,129
Janesville	New Gas Light Co.....	52,266,722	52,266,722	52,266,661
Kenosha	K. Gas & Elec. Co.....	80,900,000	87,807,900	87,807,900
La Crosse	L. C. Gas & Elec. Co.....	75,168,500	75,168,500	75,194,800
Madison	M. Gas & Elec. Co.....	143,740,800	143,740,800	143,742,100
Manitowoc	M. Gas Co.....	40,781,200	40,781,000	40,785,200
Marinette	M. & Mar. Lt. & Tr. Co.	12,931,100	12,961,100	12,964,200
Menomonie	M. Lt. & Fuel Co. ¹	(¹)	(¹)	
Milwaukee	M. Gas Lt. Co.....	728,519,000	2,587,559,900	2,583,198,000
Oshkosh	O. Gas Lt. Co.....	78,015,000	78,015,000	77,966,000
Portage	American Gas Co.....	18,510,900	18,510,900	18,552,900
Racine	R. Gas Lt. Co.....	205,998,000	205,998,000	205,040,000
Rhineland	Oneida Gas Co.....	2,634,700	2,634,700	2,634,700
Ripon	R. Lt. & Water Co.....	5,684,900	5,684,900	5,685,000
Sheboygan	S. Gas Lt. Co.....	37,571,000	37,571,000	37,561,000
Stevens Point... ..	S. P. L'tg Co.....	10,866,000	10,866,000	10,865,000
Stoughton	S. Lt. & Fuel Co.....	8,579,790	8,579,790	8,562,790
Superior	S. Water, Lt. & P. Co.		58,124,000	58,138,000
Watertown	W. Gas & Elec. Co.....	26,900,000	26,900,000	26,867,500
Waukesha	W. Gas & Elec. Co.....	52,037,700	52,037,700	52,056,600
Wausau	W. Gas Co.....	23,840,500	23,840,500	23,840,200
Wauwatosa	W. Gas Co.....		12,950,200	12,950,200
West Allis	W. A. Gas Co.....		16,047,300	16,047,300

¹ Not reported.² Included in gas sold all other purposes.

ALL COMPANIES.
AND SERVICE DATA—Concluded.

Gas used by company. Cu. ft.	Gas transferred. Cu. ft.	Gas sold for all other purposes. Cu. ft.	Gas unaccounted for.		Average amount sold per day. Cu. ft.	Total number of con- sumers exclu- sive of munici- pality.	Total number of service connec- tions (main to place of use).
			Cu. ft.	Percent of total deliv- ered to mains.			
566,100		57,733,700	8,443,300	12.65	156,174	3,149	3,065
150,000		16,643,600	4,398,304	21.76	42,669	884	634
115,300		6,915,100	1,019,310	12.66	18,945	364	363
..... ⁽¹⁾ ⁽¹⁾ ⁽¹⁾	148	.....
161,100		44,075,600	5,670,608	11.36	120,770	1,680	1,673
450,760		7,219,900	38,169	.50	19,800	447	391
197,000		4,673,700	33,468	.68	12,819	341	338
31,500		6,151,400	1,149,600	15.67	61,890	460	.....
.....		*36,882,500	3,343,300	8.31	101,075	2,464	2,850
.....		.....	.....	.....	.....	2,416	2,730
..... ⁽¹⁾		45,140,700	10,628,420	19.05	123,680	2,216	.....
875,600		48,870,500	2,820,561	5.40	133,890	2,580	.....
404,400		81,640,200	5,838,300	6.66	237,800	2,808	2,693
1,880,800		63,616,700	9,687,300	12.88	174,800	3,036	.....
554,800	4,354,100	120,614,800	18,218,400	12.67	330,431	4,432	4,008
.....		*36,341,500	4,443,700	10.89	99,470	1,809	2,170
529,600		10,446,400	1,986,290	15.33	28,620	597	.....
.....	 ⁽¹⁾	324	324
37,634,000		2,406,780,000	91,779,000	3.82	6,594,000	63,569	40,230
407,400		72,686,300	4,922,300	6.31	199,080	8,664	.....
223,800		17,549,200	779,900	4.20	47,840	1,000	1,005
4,110,700		187,129,800	13,799,500	6.72	512,680	6,399	6,085
160,900		2,503,900 ⁽¹⁾	6,996	115	.....
144,000		4,587,500	953,500	16.77	12,743	459	409
762,600	53,600	32,453,900	4,287,900	11.41	88,985	2,413	2,357
74,000		10,005,000	786,000	7.23	27,400	606	600
33,300		8,480,900	48,600	.57	28,868	485	516
.....		*51,338,100	1,784,900	3.39	140,680	2,961	1,949
507,600		24,148,300	2,341,600	8.93	66,160	1,264	.....
501,600	16,431,700	32,233,900	2,898,400	5.56	88,320	1,585	1,487
555,800		19,225,800	4,059,100	17.02	52,672	.....	1,007
..... ⁽¹⁾		12,950,200 ⁽¹⁾	35,480	492	489
..... ⁽¹⁾		16,047,300 ⁽¹⁾	43,970	706	40

* Station meter out of order during most of the year.

GAS UTILITIES.
GAS DISTRIBUTION SYSTEM

Location.	Name of Company.	SIZE OF METERS			
		3 and less.	5	10	20
Appleton	Wis. Traction, Lt., H. & P. Co..	1,566	2,964	80	10
Ashland	Ashland Light, P. & St. Ry. Co..	473	441	7	1
Baraboo	Baraboo Lighting Co.....	366	15	5	1
Beaver Dam	Beaver Dam Fuel & Gas Co.....		142	35	13
Beloit	Beloit Water, Gas & Elec. Co.....	157	1,609	34	11
Berlin	Berlin Gas Co.....		566	3	
Burlington	Citizen's Gas Co.....		368	2	
Chippewa Falls	Chippewa Falls W. W. & Ltg. Co.	276	182	14	5
Eau Claire	Eau Claire Gas Light Co.....	1,132	1,313	54	15
Fond du Lac	East. Wis. Ry. & Lt. Co.....	(*)			
Green Bay	Green Bay Gas & Elec. Co.....	2,093	1,003	13	18
Janesville	New Gas Light Co.....	697	1,165	62	369
Kenosha	Kenosha Gas & Elec. Co.....	291	3,923	29	15
La Crosse	La Crosse Gas & Elec. Co.....	763	2,321	35	23
Madison	Madison Gas & Elec. Co.....	11,380	3,561	117	30
Manitowoc	Manitowoc Gas Co.....	847	1,329	50	10
Marinette	Men. & Mar. Lt. & Tr. Co.....	179	398	9	5
Menominee	Menominee Gas Co.....	(*)			
Milwaukee	Milwaukee Gas Light Co.....	24,340	83,915	2,265	933
Oshkosh	Oshkosh Gas Light Co.....	643	5,077	44	13
Portage	American Gas Co.....	278	753	13	1
Racine	Racine Gas Light Co.....	23,368	7,309	122	66
Rhineland	Oneida Gas Co.....	51	90	5	
Ripon	Ripon Light & Water Co.....	479	5	7	3
Sheboygan	Sheboygan Gas Light Co.....	542	1,819	82	15
Stevens Point	Stevens Point Lighting Co.....	676	129	12	5
Stoughton	Stoughton Light & Fuel Co.....	40	447	8	3
Superior	Superior Water, Lt. & Power Co.	876	2,069	48	8
Watertown	Watertown Gas & Elec. Co.....	1,158	538	36	9
Waukesha	Waukesha Gas & Elec. Co.....	700	1,194	39	17
Wausau	Wausau Gas Co.....	366	321	35	8
Wauwatosa	Wauwatosa Gas Co.....		498	19	2
West Allis	West Allis Gas Co.....	13	747	16	5

¹ Total includes 3 equitable meters.

² Total includes 10 equitable meters.

ALL GAS COMPANIES.

DATA—METERS.

—LAMP CAPACITY.										Total num- ber of meters.	Total lamp meter capac- ity.	Increase in number of meters since Dec. 31, 1907.	Increase in lamp meter capacity since Dec. 31, 1907.
30	45	60	80	90	100	150	200	250	300				
1	.....	1	.....	.....	.....	.....	.....	.....	.....	4,652	20,693	80	3,89
1	.....	.....	.....	.....	.....	.....	.....	.....	.....	929	3,761	108	687
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	397	1,243	58	179
.....	.....	2	.....	.....	.....	.....	.....	.....	.....	107	1,540	197	1,640
7	.....	2	.....	.....	1	1	.....	.....	.....	1,822	9,656	588	1,400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	579	2,880	80	305
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	370	1,830	370	1,860
1	1	.....	.....	.....	.....	.....	.....	.....	.....	479	2,053	48	260
.....	3	.....	2	.....	.....	.....	.....	.....	.....	2,519	11,006	288	1,233
.....
.....	3	.....	.....	.....	.....	.....	.....	.....	.....	3,103	11,836	(4)	(4)
11	14	.....	.....	.....	1	1	.....	.....	.....	2,700	19,446	205	6,973
6	4	2	.....	.....	2	3	2	.....	.....	4,277	22,608	604	3,484
4	4	2	.....	.....	2	.....	.....	2	.....	3,006	15,284	240	1,308
15	17	9	.....	.....	11	1	.....	.....	.....	5,147	23,720	544	2,301
.....
2	12	2	.....	.....	.....	.....	.....	2	.....	2,254	11,106	26	183
1	2	1	.....	.....	.....	.....	.....	.....	.....	555	2,747	76	629
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	394	.....	10	.....
331	381	148	105	.....	76	22	30	2	3	92,632	506,700	5,155	10,684
17	8	2	.....	.....	3	.....	.....	.....	2	5,318	30,004	606	3,433
.....
3	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,032	4,851	179	801
55	29	20	6	.....	14	.....	4	.....	.....	11,013	51,084	1,533	8,308
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	146	673	143	653
2	.....	.....	.....	.....	.....	.....	.....	.....	.....	476	1,653	73	323
.....	4	.....	2	.....	1	.....	.....	.....	.....	2,465	12,381	345	1,822
.....
1	1	.....	.....	.....	.....	.....	.....	.....	.....	323	2,893	97	497
10	4	6	.....	.....	.....	.....	.....	.....	.....	500	2,570	224	1,175
.....	.....	3	1	.....	4	1	.....	.....	.....	3,086	15,008	261	1,680
1	5	1	.....	.....	4	.....	.....	.....	.....	1,745	6,954	67	2,317
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,903	10,115	517	.....
.....
4	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,225	5,743	149	.....
.....	2	.....	1	.....	.....	.....	.....	.....	.....	462	2,740	47	493
2	.....	1	.....	.....	1	1	1	.....	.....	778	4,120	221	85

* Total includes 82 equitable meters.

* No records.

Financial and Operating Statistics

WATER UTILITIES.

Italic figures denote deficits.

INCOME

Location.	Name of company.	OPERATING ACCOUNT.			Non-operating revenue	Gross income or deficit.
		Total revenue	Total expenses	Net revenue or deficit.		
Appleton	A. Water Works Co.....	\$31,938 71	\$27,588 72	\$4,350 99	\$586 21	\$5,256 20
Ashland	A. Water Works Co.....	58,160 85	28,915 89	24,253 96	1,148 58	25,402 54
Beloit	B. W. G. & Elec. Co....	38,492 71	19,016 07	19,476 64	159 00	19,635 64
Chippewa Falls	C. F. W. Wks & L. Co.	27,908 55	10,709 70	17,258 85	15 15	17,274 00
Eau Claire.....	E. C. Water Co. ¹	7,881 93	2,708 66	5,173 27	187 69	5,310 96
Fond du Lac...	F. du L. Water Co.....	44,720 50	28,404 51	16,226 03	.....	16,226 03
Green Bay.....	G. B. Water Co.....	67,789 13	22,795 47	44,993 66	784 86	45,778 52
Janesville	J. Water Co.....	39,569 47	21,228 03	18,341 44	434 96	18,776 40
Kenosha	Municipal Water Works..	96,662 48	43,572 06	53,120 42	1,823 06	54,943 48
La Crosse	Municipal Water Works..	29,658 03	19,327 70	20,330 33	.....	20,330 33
Madison	Municipal Water Works..	39,663 38	28,144 19	11,519 19	13,448 63	24,967 82
Marinette	City Water Co.....	42,315 79	21,007 77	21,308 02	177 14	21,485 16
Milwaukee	Municipal Water Works..	597,183 20	237,199 90	359,983 30	68,813 18	428,796 48
Oshkosh	O. Water Works Co.....	65,874 06	27,674 31	38,199 75	3,309 05	41,498 80
Racine	R. Water Co.....	107,374 54	37,560 01	69,824 53	166 38	70,010 86
Sheboygan	Municipal Water Works ⁴ .	71,136 73	21,628 74	49,507 99	82 34	49,590 33
Superior	S. Water, Lt. & P. Co...	89,175 04	45,185 81	43,989 23	944 16	44,933 39
Watertown	Municipal Water Works..	15,448 67	12,963 12	2,585 55	.....	2,585 55
Wausau	Municipal Water Works..	27,909 57	11,152 07	16,757 50	.....	16,757 50
Total		\$1,503,979 43	\$366,762 73	\$8,7,216 70	\$32,337 64	\$689,554 84

¹ Report for period March 1, 1909, to June 30, 1909. Acquired by city March 1, and no previous detailed records.² Interest not charged to water dep't. Paid by the city out of general fund.³ Interest payments not reported.⁴ First nine months of period utility was operated privately.

of Public Utilities.—C. Water.

CLASS A.

ACCOUNT.

DEDUCTIONS FROM GROSS INCOME.				Net Income or deficit.	DISPOSITION OF NET INCOME.			Surplus or deficit for year.
Interest on funded debt and real estate mortgages	Interest on float- ing debt.	Miscel- laneous deduc- tions.	Total		Divi- dends.	Other pay- ments from net income.	Total.	
\$8,000 00	\$1,479 65	.....	\$9,479 65	\$4,223 45	.....	.....	.....	\$4,223 45
13,023 29	.....	\$3,820 94	17,443 28	7,959 61	.....	.....	.....	7,959 61
.....	.....	.....	.....	19,632 64	.....	.....	.....	19,632 64
9,540 00	.....	.....	9,540 00	7,734 00	\$4,712 00	.....	\$4,712 00	3,022 00
.....	.....	.....	.....	5,310 96	.....	.....	.....	5,310 96
10,075 00	492 47	.....	10,567 47	5,658 61	.....	.....	.....	5,658 61
7,980 00	12,185 98	.....	20,165 98	26,612 54	.....	.....	.....	26,612 54
9,077 50	.....	.....	9,077 50	9,098 90	5,000 00	.....	5,000 00	4,098 90
6,025 00	.....	.....	6,025 00	48,918 48	.....	.....	.....	48,918 48
8,210 00	.....	.....	8,210 00	12,120 83	.....	\$16,025 37	16,027 37	3,906 04
(?)	.....	.....	.....	24,967 82	.....	.....	.....	24,967 82
18,000 00	4,625 30	.....	22,625 30	1,140 14	.....	.....	.....	1,140 14
.....	.....	\$6,064 96	\$6,064 96	\$42,741 53	.....	477,147 36	477,147 36	\$34,105 84
21,350 00	.....	.....	21,350 00	20,143 80	5,280 00	.....	5,280 00	14,868 80
47,450 00	897 90	5,960 00	54,297 90	15,712 96	12,000 00	.....	12,000 00	3,712 96
20,000 00	4,168 06	.....	24,168 06	25,422 27	.....	.....	.....	25,422 27
33,781 10	3,909 35	1,318 75	38,709 20	6,224 19	.....	.....	.....	6,224 19
.....	.....	.....	.....	2,585 55	.....	.....	.....	2,585 55
(?)	.....	.....	.....	\$16,764 50	.....	.....	.....	16,764 50
\$213,110 79	\$27,448 71	\$97,154 65	\$337,714 85	\$591,840 00	\$26,908 00	\$426,173 73	\$520,164 73	\$71,675 26

WATER UTILITIES.

Italic figures denote deficits.

INCOME

Loca'tion.	Name of company.	OPERATING ACCOUNT.			Non oper- ating re- ven- ues.	Gross income or deficit.
		Total revenues.	Total expenses	Net revenue or deficit.		
Antigo	Antigo Water Co.....	\$16,821 55	\$10,385 04	\$6,436 51	.....	\$6,436 51
Arcadia	Municipal Water Works.....	1,498 47	1,421 29	77 18	.....	77 18
Baraboo	Municipal Water Works.....	13,818 81	3,539 03	10,279 79	\$378 61	10,658 40
Berlin	Municipal Water Works.....	9,213 96	2,542 53	6,671 44	.....	6,671 44
Black Riv. Falls.	Municipal Water Works.....	3,204 93	2,081 24	1,123 69	73 79	1,196 45
Burlington	Municipal Water Works.....	3,331 24	3,706 59	377 35	.....	377 35
De Pere	Municipal Water Works.....	9,031 93	3,706 89	5,325 04	3,043 60	8,368 64
Edgerton	Municipal Water Works.....	4,241 75	2,678 72	1,563 03	1,000 00	2,563 03
Evansville	Municipal Water Works.....	3,323 03	2,087 59	1,235 47	360 54	1,596 01
Grand Rapids ..	Municipal Water Works.....	7,402 06	5,967 09	2,334 37	7,763 60	10,097 97
Hurley	Hurley Water Co.*	42,455 12	24,132 77	18,322 35	.....	18,322 35
Kaukauna	Municipal Water Works.....	5,425 81	4,334 23	1,091 59	6,000 00	7,091 59
Lake Geneva	Lake Geneva W. & L. Co....	10,367 35	5,161 24	5,206 11	620 15	5,826 26
Lancaster	Municipal Water Works.....	4,168 42	2,904 94	1,263 48	205 56	1,469 04
Manitowoc	Manitowoc Water W'k's Co.	37,096 33	16,963 15	20,203 18	1,663 37	21,866 55
Mayville	Municipal Water Works.....	2,292 46	1,570 13	692 34	403 71	1,095 05
Mazomanie	Municipal Water Works.....	439 70	258 21	181 49	.....	181 49
Mellen	Mellen Water & Light Co....	2,221 33	1,632 70	588 63	126 00	714 63
Merrill	Merrill City W. W'k's Co....	21,848 54	13,343 16	8,505 38	144 54	8,355 94
Neenah	Municipal Water Works.....	14,074 03	7,243 93	6,830 11	1,420 52	8,250 63
New London	Municipal Water Works.....	3,818 90	2,057 98	1,731 01	16 32	1,747 33
New Richmond..	Municipal Water Works.....	2,964 80	2,964 80	.....	.....	.....
Oconomowoc	Municipal Water Works.....	5,364 46	1,939 14	3,425 32	1,722 87	5,148 19
Oconto	Oconto City W. Supply Co....	16,942 63	15,331 96	1,620 67	1 50	1,622 17
Platteville	Municipal Water Works.....	11,036 61	6,569 19	4,478 42	368 25	4,110 17
Portage	Municipal Water Works.....	7,396 28	6,746 28	1,150 00	199 45	1,349 45
Rhineland	Municipal Water Works.....	7,225 90	6,737 03	488 27	.....	488 27
Ripon	Ripon Light & Water Co....	12,923 35	7,989 91	5,934 04	107 66	5,841 63
River Falls	Municipal Water Works.....	5,231 88	2,362 64	2,919 23	41 13	2,960 35
Shawano	Municipal Water Works.....	2,897 43	5,056 47	2,189 04	116 29	2,072 75
So. Milwaukee...	Municipal Water Works.....	7,304 37	7,407 70	103 43	11,009 19	10,905 76
Sparta	Municipal Water Works.....	7,490 47	5,652 43	1,838 04	2,005 00	3,843 04
Stanley	Municipal Water Works ⁴	925 21	1,267 65	342 44	4,951 23	4,618 73
Stevens Point...	Stevens Point Water Co....	17,363 00	11,917 22	5,445 78	.....	5,445 78
Stoughton	Municipal Water Works.....	9,998 23	9,551 38	141 85	67 36	209 21
Spooner	Municipal Water Works.....	1,843 46	1,508 26	335 20	359 80	695 00
Sturgeon Bay...	Municipal Water Works ¹	342 67	1,349 55	1,006 88	.....	1,006 88
Washburn	Municipal Water Works.....	11,663 65	6,786 67	4,877 08	46 42	4,923 50
Waukesha	Municipal Water Works.....	16,875 56	15,338 64	1,486 92	269 35	1,756 27
Whitewater	Whitewater W. W'k's Co....	9,638 76	4,384 00	4,804 76	24 33	4,780 39
Total		\$371,954 42	\$338,140 80	\$133,813 62	\$43,335 73	\$177,149 35

¹ Utility commenced business Jan. 4, 1909.² Report includes Ironwood, Mich., plant.

CLASS B.

ACCOUNT.

DEDUCTIONS FROM GROSS INCOME.				Net income or deficit.	DISPOSITION OF NET INCOME.			Surplus or deficit for year.
Interest on funded debt and real estate mortgages.	Interest on floating debt.	Miscellaneous deductions.	Total.		Dividends.	Other payments from net income.	Total.	
\$4,530 00			\$4,530 00	\$1,876 51				\$1,876 51
				77 18				77 18
4,680 00			4,520 00	5,988 40				5,988 40
1,800 00		\$2,700 00	4,500 00	2,171 44				2,171 44
				1,199 45		\$1,147 30	\$1,147 30	49 25
				377 35				377 35
3,092 00			3,092 00	5,276 04		701 96	701 96	4,574 68
1,339 08	\$136 00		1,521 08	1,041 95				1,041 95
1,605 28			1,605 58	9 57				9 57
2,620 00			2,620 00	7,477 97				7,477 97
13,200 00	207 50		13,407 50	4,914 85				4,914 85
3,450 00			3,450 00	3,641 59				3,641 59
3,540 00	822 92		4,368 92	1,487 34				1,437 34
850 00			850 00	619 04				619 04
10,000 00			10,000 00	11,806 55				11,806 55
				1,095 05				1,095 05
				181 49				151 49
143 75	312 00		455 75	287 88				287 88
11,450 00	2,685 16		14,135 16	5,779 32				5,779 32
2,800 00			2,800 00	5,450 63				5,450 63
1,750 00			1,750 00	2 67				2 67
1,340 00			1,340 00	3,808 19				3,808 19
	597 66		597 66	1,024 51	\$3,000 00	1,043 23	3,043 23	2,018 72
1,000 00			1,000 00	3,110 17				3,110 17
910 00			910 00	439 45				439 45
				489 27				489 27
4,065 10	661 45		4,666 55	655 07	1,359 40		1,359 40	704 33
525 00	39 25	1,907 00	2,471 25	489 10		489 10	489 10	
220 00			220 00	2,292 75				2,292 75
3,500 00		3,500 00	7,000 00	3,905 76				3,905 76
505 00			505 00	3,338 04				3,338 04
				4,618 78				4,618 78
5,012 50			5,012 50	433 28				433 28
				209 21				209 21
725 00			725 00	37 00				37 00
				1,006 88				1,006 88
5,260 00	3,056 29		8,306 29	3,382 79				3,382 79
637 50			637 50	1,118 77				1,118 77
4,410 00	232 48		4,642 48	137 90				137 90
\$94,337 51	\$3,755 71	\$8,107 00	\$111,600 22	\$65,459 13	\$3,359 40	\$3,581 49	\$6,740 89	\$3,718 24

* Report for year ending Dec. 31, 1908.

* Report for fifteen months ending June 30, 1909.

WATER UTILITIES.

Italic figures denote deficits.

DETAILED

OPERATING REVENUES.					
Location.	Name of Company.	Public service.	Commercial service.	Miscellaneous income.	Total.
Algona	Municipal Water Works.....	\$1,486 00	\$1,628 00	.....	\$3,114 00
Alma Center.....	Municipal Water Works.....	.....	184 90	.....	184 90
Bayfield	Municipal Water Works.....	600 00	3,087 63	.....	3,687 63
Beaver Dam.....	Beaver Dam Water Co.....	5,909 01	8,489 40	.....	14,398 41
Benton	Municipal Water Works.....	.....	576 50	.....	576 50
Bloomer	Municipal Water Works.....	.....	142 71	\$36 00	178 71
Brodhead	Municipal Water Works.....	.....	598 25	.....	598 25
Colby	Municipal Water Works.....	570 00	35 00	.....	605 00
Cumberland	Municipal Water Works.....	.....	1,284 59	.....	1,284 59
Deerfield	Municipal Water Works.....	.....	200 55	.....	200 55
Dodgeville	Municipal Water Works.....	1,030 00	834 28	.....	1,864 28
Elkhorn	Municipal Water Works.....	2,469 83	2,987 90	.....	5,457 73
Ellsworth	Municipal Water Works.....	204 64	734 90	.....	939 54
Elroy	Municipal Water Works.....	.....	3,353 28	16 00	3,369 28
Fennimore	Municipal Water Works.....	.....	751 00	.....	751 00
Fort Atkinson.....	Municipal Water Works.....	2,775 89	3,431 81	.....	6,207 70
Glenwood	Municipal Water Works.....	.....	804 38	.....	804 38
Glidden	Municipal Water Works.....	.....	804 50	.....	804 50
Hillsboro	Hillsboro Water Works.....	160 00	934 00	20 00	1,144 00
Hudson	Municipal Water Works.....	.....	6,785 10	.....	6,785 10
Iron River.....	Iron River Water L. & P. Co....	3,342 00	3,974 64	.....	7,316 64
Juneau	Municipal Water Works.....	.....	1,237 86	.....	1,237 86
Ladysmith	Municipal Water Works.....	95 00	878 65	239 00	1,212 65
Lake Mills.....	Municipal Water Works.....	.....	970 59	.....	970 59
Lodi	Municipal Water Works.....	1,005 00	1,175 74	.....	2,180 74
Mauston	Municipal Water Works.....	1,050 00	200 00	.....	1,250 00
Menasha	Municipal Water Works.....	3,391 49	2,748 54	.....	6,140 03
Menomonie	Menomonie Water Works Co....	5,500 00	6,145 54	.....	11,645 54
Merrill	Municipal Water Works.....	.....	458 00	.....	458 00
Milton Jet.....	Milton Junction Water Works....	.....	238 00	.....	238 00
Mondovi	Municipal Water Works.....	109 25	981 00	6 00	1,046 25
Monroe	Municipal Water Works.....	6,300 00	7,725 56	.....	14,025 56
Neillsville	Municipal Water Works.....	.....	2,007 77	.....	2,007 77
Onalaska	Municipal Water Works.....	.....	981 00	.....	981 00
Port Washington	Municipal Water Works.....	.....	2,094 86	.....	2,094 86
Prairie du Chien	Prairie du Ch. Artesian Well Co.	.....	220 32	.....	220 32
Rice Lake.....	Municipal Water Works.....	1,137 00	1,163 55	.....	2,300 55
Richland Center	Municipal Water Works.....	.....	3,037 00	.....	3,037 00
Sharon	Municipal Water Works.....	.....	1,210 00	36 00	1,246 00
Shell Lake.....	Municipal Water Works.....	.....	1,739 00	.....	1,739 00
Shullsburg	Municipal Water Works.....	.....	1,132 90	.....	1,132 90
Soldiers Grove...	Municipal Water Works.....	.....	350 00	.....	350 00
Spring Valley...	Municipal Water Works.....	.....	340 86	.....	340 86
St. Croix Falls...	Municipal Water Works.....	.....	260 44	.....	260 44
Sun Prairie.....	Municipal Water Works.....	.....	1,004 09	90 35	1,094 44
Tomah	Municipal Water Works.....	2,330 00	3,298 00	.....	5,628 00
Tomahawk	Municipal Water Works.....	1,060 00	3,813 00	.....	4,873 00
Two Rivers	Municipal Water Works.....	3,325 34	5,029 81	.....	8,354 65
Waupaca	Municipal Water Works.....	4,484 11	4,597 53	.....	9,081 64
Waupun	Municipal Water Works.....	1,070 00	3,435 85	.....	4,505 85
Wauwatosa	Municipal Water Works.....	161 54	4,375 72	253 65	4,789 91
Way Bend.....	Municipal Water Works.....	.....	109 53	.....	109 53
Total		\$49,536 1	\$104,523 5	\$390 00	154,450 00

¹ Amount disputed, and deducted by the city before paying hydrant rentals.

CONDENSED FORM.

INCOME ACCOUNT.

OPERATING EXPENSES.									
Pump- ing sta- tion.	Distri- bution.	Gen- eral.	Total of fore- going.	De- preca- tion.	Taxes.	Total operat- ing ex- penses	Net operat- ing rev- enue or deficit.	Non- operat- ing rev- enues.	Gross income or deficit.
\$2,197 50	\$85 20	\$874 68	\$2,506 87	.....	.....	\$2,506 87	\$517 13	\$1,875 00	\$3,302 13
210 00	25 00	.....	235 00	.....	.....	235 00	50 10	50 10	.....
2,851 30	92 75	101 25	3,065 30	.....	.....	3,065 30	659 33	.....	662 33
4,724 42	1,069 25	874 54	6,661 21	.....	\$1,765 24	8,426 45	5,971 56	.....	5,971 96
.....	597 35	.....	597 35	.....	.....	597 35	20 85	.....	20 85
950 13	13 46	9 00	272 59	.....	.....	272 59	93 88	.....	93 88
110 87	517 61	.....	628 48	.....	.....	628 48	30 23	.....	30 23
695 00	.....	.....	595 00	.....	.....	595 00	10 00	.....	10 00
1,312 11	38 69	132 07	1,482 80	.....	.....	1,428 80	196 21	.....	158 21
200 88	.....	.....	200 88	.....	.....	200 88	33	.....	33
1,184 86	372 13	13 00	1,570 01	.....	.....	1,570 01	294 37	.....	234 27
3,291 40	73 33	299 65	3,654 38	.....	.....	3,654 38	1,403 35	90 00	1,963 35
892 05	.....	.....	892 05	.....	.....	892 05	47 49	750 00	797 49
2,485 00	.....	.....	2,485 00	.....	.....	2,485 00	884 26	.....	884 26
1,479 35	.....	20 00	1,499 35	.....	.....	1,499 35	748 35	.....	748 35
2,059 16	.....	164 56	2,223 76	\$900 00	.....	3,123 76	3,033 91	2,015 94	5,009 86
643 89	153 35	.....	797 23	.....	.....	797 23	7 15	.....	7 15
460 50	.....	18 75	479 25	.....	.....	479 25	325 25	.....	325 25
608 70	.....	.....	608 70	.....	47 40	651 10	492 90	.....	492 90
2,854 76	2,349 06	350 00	4,953 82	.....	.....	4,953 82	1,981 29	.....	1,811 28
6,717 00	100 00	1,035 00	7,852 00	.....	410 00	8,262 00	945 36	.....	945 36
1,028 99	47 76	.....	1,076 75	.....	.....	1,076 75	181 11	80 00	251 11
2,480 00	.....	288 00	2,768 00	.....	.....	2,768 00	1,505 25	.....	1,505 35
1,195 39	50 00	.....	1,245 39	.....	.....	1,245 38	274 79	274 79	.....
912 96	50 00	10 00	972 96	.....	.....	972 66	1,208 08	.....	1,208 08
987 66	.....	.....	987 66	.....	.....	987 66	312 34	.....	312 34
1,480 60	.....	193 00	1,673 60	.....	.....	1,623 60	4,516 43	.....	4,516 43
3,515 11	67 67	188 43	3,771 11	.....	(1)	3,771 11	7,874 43	.....	7,874 43
404 90	.....	.....	404 90	.....	.....	404 90	53 10	.....	53 10
101 00	6 00	.....	107 00	.....	16 00	123 00	145 00	.....	1 5 00
360 74	.....	52 00	412 74	.....	.....	412 74	333 51	.....	333 51
5,743 51	532 17	841 43	6,617 11	1,900 00	.....	8,517 11	5,508 45	736 96	6,244 41
1,958 40	1,407 83	.....	3,366 23	.....	.....	3,366 23	1,358 46	.....	1,358 46
1,311 23	.....	.....	1,311 23	.....	.....	1,311 23	330 23	.....	330 23
1,340 35	.....	52 65	1,393 00	.....	.....	1,393 00	701 86	.....	701 86
.....	.....	18 27	18 27	.....	45 25	63 52	156 80	.....	156 80
2,315 00	160 00	.....	2,475 00	.....	.....	2,475 00	174 45	.....	174 45
2,484 43	75 00	18 00	2,577 43	.....	.....	2,527 43	509 57	.....	509 57
1,150 00	25 00	.....	1,175 00	.....	.....	1,175 00	71 00	.....	71 00
1,410 56	14 75	72 26	1,497 59	.....	.....	1,497 59	241 41	.....	241 41
1,909 38	257 72	12 00	1,879 10	.....	.....	1,879 10	746 20	.....	746 20
480 00	.....	.....	480 00	.....	.....	480 00	137 00	.....	130 00
290 00	.....	.....	290 00	.....	.....	290 00	80 84	.....	80 84
424 39	59 86	25 00	532 25	.....	.....	532 25	271 81	.....	171 81
849 08	130 00	.....	979 08	.....	.....	979 08	115 36	.....	115 36
6,004 00	.....	.....	6,004 00	.....	.....	6,004 00	376 00	.....	376 00
2,896 25	.....	.....	2,896 25	.....	.....	2,896 25	2,008 75	19 00	2,025 75
3,798 09	.....	607 81	4,403 90	.....	.....	4,408 90	3,930 75	1,970 54	5,921 29
731 59	34 30	969 77	1,748 49	.....	.....	1,748 49	7,383 18	.....	7,338 18
3,960 02	.....	.....	3,960 02	.....	.....	3,960 02	845 83	.....	845 83
3,986 60	110 89	.....	3,096 49	.....	.....	3,006 49	1,698 42	.....	1,698 42
740 00	.....	60 00	800 00	.....	.....	800 00	690 47	20 45	598 02
\$69,010 65	\$8,361 86	\$6,303 56	\$103,670 27	\$2,300 00	\$2,263 89	\$118,700 16	\$46,115 50	\$7,928 73	\$54,039 23

WATER UTILITIES.

Italic figures denote deficits.

DETAILED INCOME

Location.	Name of Company.	DEDUCTIONS FROM GROSS INCOME.		
		Interest.	Other deductions.	Total.
Algoma	Municipal Water Works	\$750 00		\$750 00
Alma Center	Municipal Water Works			
Bayfield	Municipal Water Works			
Beaver Dam	Beaver Dam Water Co.	3,080 00		3,080 00
Benton	Municipal Water Works			
Bloomer	Municipal Water Works			
Brodhead	Municipal Water Works			
Colby	Municipal Water Works			
Cumberland	Municipal Water Works			
Deerfield	Municipal Water Works			
Dodgeville	Municipal Water Works	825 00		825 00
Elkhorn	Municipal Water Works			
Ellsworth	Municipal Water Works	450 00		450 00
Elroy	Municipal Water Works	222 25		222 25
Fennimore	Municipal Water Works			
Fort Atkinson	Municipal Water Works	1,281 50	\$1,700 00	2,981 50
Glenwood	Municipal Water Works	174 04		174 04
Glidden	Municipal Water Works	773 00		776 00
Hillsboro	Hillsboro Water Works			
Hudson	Municipal Water Works	885 00		885 00
Iron River	Iron R. Water L. & P. Co.	500 00		500 00
Juneau	Municipal Water Works	550 00		550 00
Ladysmith	Municipal Water Works			
Lake Mills	Municipal Water Works			
Lodi	Municipal Water Works	380 00		380 00
Mauston	Municipal Water Works	270 00		270 00
Menasha	Municipal Water Works	3,375 00		3,375 00
Menomonie	Men. Water Works Co.	3,522 96		3,522 96
Merrillan	Municipal Water Works	280 00		280 00
Milton Jct.	Milton Jct. Water Works			
Mondovi	Municipal Water Works	511 00		511 00
Monroe	Municipal Water Works	3,469 45	3,000 00	6,469 45
Neillsville	Municipal Water Works			
Onalaska	Municipal Water Works			
Port Washington ..	Municipal Water Works			
Prairie du Chien...	Pr. du C. Artesian Well Co.			
Rice Lake	Municipal Water Works			
Richland Center...	Municipal Water Works			
Sharon	Municipal Water Works			
Shell Lake	Municipal Water Works			
Shullsburg	Municipal Water Works	75 00		75 00
Soldiers Grove	Municipal Water Works			
Spring Valley	Municipal Water Works			
St. Croix Falls	Municipal Water Works			
Sun Prairie	Municipal Water Works	157 50		157 50
Tomah	Municipal Water Works	1,500 00		1,500 00
Tomahawk	Municipal Water Works			
Two Rivers	Municipal Water Works	1,837 92		1,837 92
Waupaca	Municipal Water Works	3,046 00		3,046 00
Waupun	Municipal Water Works	(¹)		
Wauwatosa	Municipal Water Works	900 00		900 00
West Bend	Municipal Water Works	1,285 00		1,285 00
Total		\$30,073 62	\$4,700 00	\$34,773 62

¹ Paid out of general fund.

CONDENSED FORM.

ACCOUNT—Concluded.

Net income or deficit.	DISPOSITION OF NET INCOME.			Surplus or deficit.
	Dividends.	Other payments.	Total.	
\$1,642 13				\$1,642 13
652 33				652 33
2,941 96				2,941 93
20 85				20 85
93 88				93 88
30 23				30 23
10 00				10 00
198 21				198 21
33				33
530 73				530 73
1,838 35		\$1,683 64	\$1,683 64	179 71
347 49		750 00	750 00	402 51
602 08				602 08
748 35				748 35
2,118 38				2,118 38
166 89				166 89
450 75				450 75
492 90				492 90
946 28				946 28
1,445 36				1,445 36
288 89				288 89
1,505 35				1,505 35
828 08				828 08
42 34				42 34
1,141 43				1,141 43
4,351 47				4,351 47
226 90				226 90
146 00				146 00
122 51				122 51
225 04				225 04
1,358 46				1,358 46
330 23				330 23
701 86				701 86
156 80				156 80
174 45				174 45
509 57				509 57
71 00				71 00
241 41				241 41
821 20				821 20
130 00				130 00
80 86				80 86
271 81				271 81
42 14				42 14
1,876 00				1,876 00
2,026 75				2,026 75
4,068 37				4,068 37
4,287 18				4,287 18
846 83				846 83
793 42				793 42
1,883 02				1,883 02
\$19,266 66		\$2,433 64	\$2,433 64	\$16,832 02

WATER UTILITIES,
DETAILED OPER

Location.	Name of Company.	Earnings from com- mercial sales.	Earnings from indus- trial sales.
Appleton	Appleton Water Works Co.....	\$19,212 66	\$2,733 14
Ashland	Ashland Water Works Co.....	20,736 86	8,229 07
Beloit	Beloit Water, Gas & Electric Co...	27,742 46	.....
Chippewa Falls...	Chippewa Falls W. W. & L'tg Co.	17,985 41	1,370 14
Eau Claire.....	Eau Claire Water Co.....	7,881 93	.....
Fond du Lac.....	Fond du Lac Water Co.....	24,568 06	3,429 81
Green Bay.....	Green Bay Water Co.....	51,323 11	.....
Janesville	Janesville Water Co.....	25,333 30	5,732 15
Kenosha	Municipal Water Works.....	37,279 68	43,351 75
La Crosse.....	Municipal Water Works.....	26,698 08	12,930 00
Madison	Municipal Water Works.....	35,753 45	3,551 29
Marinette	City Water Co.....	27,306 18	4,201 53
Milwaukee	Municipal Water Works.....	1517,314 44	.....
Oshkosh	Oshkosh Water Works Co.....	41,569 94	4,899 50
Racine	Racine Water Co.....	65,998 67	23,833 81
Sheboygan	Municipal Water Works.....	53,381 99	8,004 08
Superior	Superior Water, Lt. & Power Co.	57,943 99	6,110 11
Watertown	Municipal Water Works.....	11,194 57	3,068 89
Wausau	Municipal Water Works.....	23,639 37	2,904 63
Total		\$1,101,877 04	\$134,467 90

* Includes industrial sales.

CLASS A.
ATING REVENUES.

Earnings from municipal hy- drant rentals.	Earnings from sales for street sprinkling.	Earnings from sales to muni- cipal depart- ments.	Miscellaneous earnings from operation.	Total operating revenues.
\$9,280 00			\$782 91	\$31,958 71
14,960 00	\$178 98	\$74 04		53,189 85
9,958 14	877 50	313 88	205 78	33,492 71
8,300 00	363 00			27,968 55
				7,881 93
13,352 00	1,953 07	42 00	1,351 05	44,730 59
14,404 60	554 50		1,501 98	67,789 13
7,247 91	581 00	300 00	375 03	30,569 47
15,840 00	75 00		636 10	95,992 48
				39,658 03
	193 49		165 15	39,663 38
9,143 75	180 25		1,444 08	42,315 79
8,808 00	31,909 57	46,002 92	3,148 27	597,183 20
17,381 31	1,925 00		135 31	65,874 06
14,913 27	1,982 74		651 05	107,374 54
8,713 38	1,087 33			71,136 73
25,043 46			177 43	89,175 04
	911 34		243 87	15,448 67
	400 00		926 62	27,906 37
\$176,690 77	\$32,478 22	\$46,633 09	\$11,831 21	\$1,508,979 43

WATER UTILITIES,
DETAILED

Location.	Name of Company.	Earnings from com- mercial sales.	Earnings from indus- trial sales.
Antigo	Antigo Water Co.	\$10,000 76	\$545 90
Arcadia	Municipal Water Works.	748 47	.....
Baraboo	Municipal Water Works.	9,602 43	4,113 23
Berlin	Municipal Water Works.	4,398 61	.....
Black River Falls.	Municipal Water Works.	2,533 93	.....
Burlington	Municipal Water Works.	2,908 10	336 14
De Pere	Municipal Water Works.	4,490 37	.....
Edgerton	Municipal Water Works.	4,164 75	.....
Evansville	Municipal Water Works.	1,207 33	27 15
Grand Rapids	Municipal Water Works.	5,164 85	2,155 21
Hurley	Hurley Water Co. ^{1 2}	19,380 84	7,629 80
Kaukauna	Municipal Water Works.	2,586 17	677 39
Lake Geneva.	Lake Geneva Water & Lt. Co.	5,179 94	482 47
Lancaster	Municipal Water Works.	3,393 42	840 00
Manitowoc	Manitowoc Water Works Co.	20,307 16	6,732 65
Mayville	Municipal Water Works.	1,283 87	896 70
Mazomanie	Municipal Water Works.	80 70	.....
Mellen	Mellen Water & Lt. Co.	1,617 00	.....
Merrill	Merrill City Water Works Co.	14,323 24	.....
Neenah	Municipal Water Works.	5,913 10	.....
New London.	Municipal Water Works.	1,356 47	.....
New Richmond.	Municipal Water Works.	2,739 93	.....
Oconomowoc	Municipal Water Works.	2,746 50	317 37
Oconto	Oconto City Water Supply Co.	9,349 63	.....
Platteville	Municipal Water Works.	5,270 19	396 59
Portage	Municipal Water Works.	7,896 28	.....
Rhineland	Municipal Water Works.	5,541 72	1,523 61
Ripon	Ripon Light & Water Co.	7,116 24	495 47
River Falls.	Municipal Water Works.	2,936 83	60 00
Shawano	Municipal Water Works.	1,291 26	.....
So. Milwaukee.	Municipal Water Works.	4,664 79	2,164 93
Sparta	Municipal Water Works.	2,753 00	2,491 10
Stanley	Municipal Water Works.	891 09	.....
Stevens Point.	Stevens Point Water Co.	11,478 00	.....
Stoughton	Municipal Water Works.	4,945 72	593 51
Spooner	Municipal Water Works.	1,833 46	.....
Sturgeon Bay	Municipal Water Works. ....	.....	.....
Washburn	Municipal Water Works.	6,263 65	.....
Waukesha	Municipal Water Works.	8,490 94	633 18
Whitewater	Whitewater Water Works Co.	4,600 76	754 00
Total		\$212,087 51	\$38,765 94

¹ Includes Ironwood, Michigan plant.

CLASS B.

OPERATING REVENUES.

Earnings from municipal hy- drant rentals.	Earnings from sales from street sprink- ling.	Earnings from sales to mu- nicipal depart- ments.	Miscellaneous earnings from operation.	Total operating revenues.
\$5,868 55	\$295 00	.....	\$102 34	\$16,331 55
540 00	210 00	.....	.....	1,468 47
.....	75 00	.....	28 10	13,818 81
4,500 00	100 00	\$215 35	.....	9,213 96
630 00	36 00	.....	.....	3,304 33
.....	.....	.....	.....	3,331 94
4,441 65	91 00	.....	.....	9,091 92
.....	50 00	.....	27 00	4,241 75
2,000 00	50 00	15 00	23 55	3,523 03
.....	.....	.....	32 00	7,403 06
14,626 00	.....	818 48	.....	42,455 12
1,900 00	.....	.....	262 35	5,435 81
3,724 56	651 83	.....	328 55	10,367 35
.....	.....	.....	.....	4,168 42
9,248 50	510 00	.....	188 03	37,096 33
.....	.....	74 18	5 71	2,263 46
.....	.....	340 00	10 00	439 70
576 00	.....	28 33	.....	2,221 33
7,209 35	225 00	.....	85 95	21,843 54
4,600 00	150 00	598 20	2,843 76	14,074 06
2,250 00	212 52	.....	.....	3,818 99
.....	.....	.....	124 88	2,864 81
2,000 00	300 00	.....	.....	5,364 00
7,600 00	.....	.....	.....	16,942 63
4,550 00	176 51	.....	173 32	11,035 61
.....	.....	.....	.....	7,396 28
.....	.....	.....	160 56	7,225 89
4,940 50	347 79	.....	23 35	12,923 35
2,250 00	35 00	.....	.....	5,281 86
1,280 00	80 00	.....	226 17	2,687 43
.....	321 56	.....	153 00	7,304 27
1,830 00	146 58	207 74	56 05	7,490 47
.....	.....	84 12	.....	925 21
5,885 00	.....	.....	.....	17,363 00
3,880 00	500 00	145 00	.....	9,993 23
.....	10 00	.....	.....	1,813 46
250 00	76 00	16 67	.....	342 67
5,300 00	100 00	.....	.....	11,063 65
6,360 00	264 98	527 21	636 20	16,875 56
4,165 00	100 00	.....	.....	9,928 76
\$112,455 11	\$5,114 77	\$2,990 23	\$5,540 76	\$371,954 42

* Report for year ending Dec. 31, 1908.

WATER UTILITIES.

DETAILED OPERATING

Pumping—

Italic figures denote credits.

Location.	Name of Company.	OPERATING				
		Super- Inten- dence.	Pump labor.	Miscel- laneous labor.	Steam gen- erated.	Lubri- cants.
Appleton.....	Appleton Water Works Co..	\$200 00	\$275 00	\$508 42	\$1,587 37	\$37 19
Ashland.....	Ashland Water Works Co..		1,238 80	353 40	4,719 03	104 72
Beloit.....	Beloit Water, Gas & Elec. Co.	379 00	1,870 30		1,918 14	
Chippewa Falls.	Chipp. Falls W. W. & Ltg. Co.		27 15	5 25	483 61	7 80
Fond du Lac....	Fond du Lac Water Co.....	710 00	750 00		2,685 85	212 37
Green Bay.....	Green Bay Water Co.....		952 96		7,931 87	144 06
Janesville.....	Janesville Water Co.....		940 00		4,872 30	84 26
Kenosha.....	Municipal Water Works.....		3,400 00		11,641 80	336 49
La Crosse.....	Municipal Water Works.....	3,000 00	2,469 62		10,261 73	183 11
Madison.....	Municipal Water Works.....		3,330 00	799 63	13,852 38	512 01
Marquette.....	City Water Co.....		1,477 42	142 14	4,788 79	61 45
Milwaukee.....	Municipal Water Works.....		29,246 84		54,786 33	
Oshkosh.....	Oshkosh Water Works Co.....		2,503 55		8,852 79	224 83
Racine.....	Racine Water Co.....		2,250 00	125 68	4,780 24	93 00
Sheboygan.....	Municipal Water Works.....		2,440 00	14 05	6,108 21	189 41
Superior.....	Superior Water, Lt. & P. Co.	1,562 40	2,108 56	808 85	8,073 04	119 89
Watertown.....	Municipal Water Works.....		434 74		5,908 38	133 66
Wisconsin.....	Municipal Water Works.....		4,396 69		2,387 22	180 85
Total.....		\$5,851 40	\$80,091 63	\$2,757 42	\$158,709 14	\$2,658 10

CLASS A.

EXPENSES.

Steam Power.

Miscellaneous pumping station and purifying supplies and expenses.	MAINTENANCE.							Total steam power pumping
	Total operation.	Steam power pumping equipment.	Pump-ing station aux-iliary equip-ment.	Source of sup-ply.	Collect-ing aque-ducts, intakes and sub-mains.	Purify-ing equip-ment, build-ings, fix-tures and grounds.	Pump-ing station build-ings, fixtures and grounds.	
\$87 07	\$5,675 05	\$112 87						\$5,787 92
338 11	6,754 08	416 14	\$1 15	\$141 46		\$240 44	\$ 92 61	7,045 89
650 92	4,818 36	241 77	250 38				355 82	5,665 33
2 98	526 79	52 34	83					579 98
369 62	4,707 84	62 21	46 80					4,816 35
169 36	9,198 23	74 64	81 71					9,357 58
201 05	6,102 70	43 04	67 95				261 5	6,475 24
497 26	15,875 55	2,289 80	12,426 86					20,592 21
	15,914 46				\$167 54			16,082 00
575 06	19,099 10	336 56					131 23	19,566 89
1,044 2	7,517 01	36 41	10 13	3 00	30	157 14	57 27	7,708 44
2,874 72	86,907 89	2,567 77			170 05		6,715 73	96,361 44
1,215 45	12,796 62	416 80			50 20		88 28	13,362 17
61 85	7,310 80	203 23	84 34	24 20	630 74		186 21	8,445 57
231 54	8,983 21	549 62	84 80		455 70		85 24	10,162 57
1,500 31	14,173 10	1,045 09	50 00	500 00	120 00	72 56	55 30	16,114 80
11 97	6,578 75	86 63					303 89	7,039 27
719 67	7,684 43	80 00			64 50		13 36	7,842 29
\$10,556 26	\$210,623 95	\$8,522 21	\$3,120 50	\$767 65	\$1,668 12	\$470 08	\$9,751 57	\$233,924 04

WATER UTILITIES,

DETAILED OPERATING

Ratic figures denote credits.

Pumping—

						OPERA
Location.	Name of Company.	Super- intend- ence.	Hy- draulic and PUMP labor.	Miscel- laneous labor.	Hy- draulic power pur- chased.	Lubri- cants.
Appleton	Appleton Water Works Co.	\$45.00	\$45.00	\$503.41	\$2,500.00	\$5.19
Eau Claire	Eau Claire Water Co.	166.64	480.00	272.81	.....	11.38
Total		\$166.64	\$20.00	\$555.21	\$2,500.00	\$55.57

Pumping—

OPERA						
Location.	Name of Company.	Superin- tendence	Pump labor.	Miscel- laneous labor.	Electric current pur- chased	Lubri- cants.
Bellevue	Bellevue Water Gas & Elec. Co.				\$1,022.50	
Chippewa Falls	Chippewa Falls W. W. & L. Co.		\$ 111.35		1,000.00	\$25.37
Eau Claire	Eau Claire Water Co.	\$50.00	50.00			
Fond du Lac	Fond du Lac Water Co.	50.00	50.00		1,020.13	65.50
Madison	Madison Water Works				75.00	
Wausau	Wausau Water Works					
Total		\$150.00	\$ 21.35		\$ 4,468.13	\$26.96

CLASS A.

EXPENSES—Continued.

Hydraulic Power.

TION.		MAINTENANCE.							Total hydraulic power pumping.
Miscellaneous pumping station supplies and expenses.	Total operation.	Dams, canals and flumes.	Turbines and water wheels.	Hydraulic power pumping equipment, and auxiliary equipment.	Source of supply.	Purifying equip- ment and build- ings, fix- tures and grounds.	Pump- ing station build- ings, fix- tures and grounds.	Total main- te- nance.	
\$112 07	\$1,162 68		\$225 75	\$225 76		\$39 67	\$97 30	\$588 48	\$4,751 16
	930 42			171 25				171 28	1,101 70
\$112 07	\$5,003 10		\$225 75	\$397 04		\$39 67	\$97 30	\$759 76	\$5,852 86

Electric Power.

TION.		MAINTENANCE.						Total electric power pumping.
Miscellaneous pumping station supplies and expenses.	Total operation.	Electric power pumping equipment and auxiliary equipment.	Source of supply.	Collecting aqueducts, intakes and supply mains.	Purifying equipment, buildings, fixtures and grounds.	Station buildings, fixtures and grounds.	Total maintenance.	
	\$4,022 50							\$4,022 50
\$56 87	2,189 59	\$40 66	\$4 79	\$0 83		\$4 44	\$50 72	2,240 31
1 86	328 54							328 54
	2,700 59	1,199 00					1,199 00	3,899 59
63 00	141 50	73 65					73 65	215 15
\$123 83	\$9,382 72	\$1,313 31	\$4 79	\$0 83		\$4 44	\$1,323 37	\$10,706 09

¹ Includes maintenance of pumping station, buildings, fixtures and grounds.

WATER UTILITIES,

DETAILED OPERATING

*Italic figures denote credits.**Pumping—*

Location.	Name of Company.	OPERATING				
		Superintendence.	Hydraulic and pump labor.	Miscellaneous labor.	Hydraulic power purchased.	Lubricants.
Appleton.....	Appleton Water Works Co..	\$450 00	\$450 00	\$583 42	\$2,500 00	\$6 19
Eau Claire.....	Eau Claire Water Co.....	166 64	480 00	272 40	.....	11 36
	Total.....	\$616 64	\$930 00	\$855 82	\$2,500 00	\$78 57

Pumping—

Location.	Name of Company.	OPERATING				
		Superintendence	Pump labor.	Miscellaneous labor.	Electric current purchased.	Lubricants.
Beloit.....	Beloit Water, Gas & Elec. Co.	.....	.....	.....	\$1,022 50	.....
Chippewa Falls.	Chippewa Falls W. W. & Lt. Co.	.....	\$1,110 25	.....	1,000 00	\$23 37
Eau Claire.....	Eau Claire Water Co.....	\$166 68	160 00	.....	.....	.....
Fond du Lac....	Fond du Lac Water Co.....	500 00	764 87	.....	1,370 13	65 59
Madison.....	Municipal Water Works.....	.....	.....	.....	75 50	.....
Wausau.....	Municipal Water Works.....	.....	.....	.....	.....	.....
	Total.....	\$666 68	\$2,035 12	.....	\$6,468 13	\$88 96

CLASS A.

EXPENSES—Continued.

Hydraulic Power.

TION.		MAINTENANCE.							
Miscellaneous pumping station supplies and expenses.	Total operation.	Dams, canals and flumes.	Turbines and water wheels.	Hydraulic power pumping equipment, and auxiliary equipment.	Source of supply.	Purifying equipment and buildings, fixtures and grounds.	Pumping station buildings, fixtures and grounds.	Total maintenance.	Total hydraulic power pumping.
\$112 07	\$1,162 65	.....	\$225 75	\$225 76	.....	\$39 67	\$97 30	\$588 48	\$4,751 18
.....	930 42	.....	.....	171 25	.....	.....	.....	171 25	1,101 70
\$112 07	\$5,003 10	.....	\$225 75	\$397 04	.....	\$39 67	\$97 30	\$759 76	\$5,852 08

Electric Power.

TION.		MAINTENANCE.						Total electric power pumping.
Miscellaneous pumping station supplies and expenses.	Total operation.	Electric power pumping equipment and auxiliary equipment.	Source of supply.	Collecting aqueducts, intakes and supply mains.	Purifying equipment, buildings, fixtures and grounds.	Station buildings, fixtures and grounds.	Total maintenance.	
.....	\$1,022 50	.....	.....	.....	.....	.....	.....	\$4,022 50
\$56 97	2,189 59	\$40 66	\$4 79	\$0 83	.....	\$4 44	\$50 72	2,240 31
1 86	328 54	.....	.....	.....	.....	.....	.....	328 54
.....	2,700 59	1,199 00	.....	.....	.....	.....	1,199 00	3,899 59
.....
63 00	141 50	73 65	.....	.....	.....	.....	73 65	215 15
\$123 83	\$9,382 72	\$1,313 31	\$4 79	\$0 83	.....	\$4 44	\$1,323 37	\$10,706 09

¹ Includes maintenance of pumping station, buildings, fixtures and grounds.

WATER UTILITIES,

DETAILED OPERATING

*Italic figures denote credits.**Pumping—*

Location.	Name of Company.	OPERATING				
		Superintendence.	Hydraulic and pump labor.	Miscellaneous labor.	Hydraulic power purchased.	Lubricants.
Appleton.....	Appleton Water Works Co.	\$450 00	\$450 00	\$583 45	\$2,500 00	\$8 19
Eau Claire.....	Eau Claire Water Co.	166 64	480 00	272 40	.....	11 38
	Total.....	\$616 64	\$930 00	\$855 82	\$2,500 00	\$78 57

Pumping—

Location.	Name of Company.	OPERATING				
		Superintendence	Pump labor.	Miscellaneous labor.	Electric current purchased.	Lubricants.
Beloit.....	Beloit Water, Gas & Elec. Co.	.....	.....	.....	\$1,022 50	.....
Chippewa Falls.	Chipp. Falls W. W. & Lt. Co.	.....	\$1,110 25	.....	1,000 00	\$23 37
Eau Claire.....	Eau Claire Water Co.	\$166 68	160 00	.....	.....	.....
Fond du Lac....	Fond du Lac Water Co.	500 00	764 87	.....	1,370 13	65 50
Madison.....	Municipal Water Works.	.....	.....	.....	75 50	.....
Wausau.....	Municipal Water Works.	.....	.....	.....	.....	.....
	Total.....	\$666 68	\$2,035 12	.....	\$3,468 13	\$88 96

CLASS A.

EXPENSES—Continued.

Hydraulic Power.

TION.		MAINTENANCE.							
Miscellaneous pumping station supplies and expenses.	Total operation.	Dams, canals and flumes.	Turbines and water wheels.	Hydraulic power pumping equipment, and auxiliary equipment.	Source of supply.	Purifying equipment and buildings, fixtures and grounds.	Pumping station buildings, fixtures and grounds.	Total maintenance.	Total hydraulic power pumping.
\$112 07	\$1,162 68	.....	\$225 75	\$225 76	.....	\$39 67	\$97 30	\$588 48	\$4,751 16
.....	930 42	.....	.....	171 25	.....	.....	.....	171 28	1,101 70
\$112 07	\$5,083 10	.....	\$225 75	\$397 04	.....	\$39 67	\$97 30	\$759 76	\$5,852 86

Electric Power.

TION.		MAINTENANCE.						Total electric power pumping.
Miscellaneous pumping station supplies and expenses.	Total operation.	Electric power pumping equipment and auxiliary equipment.	Source of supply.	Collecting aqueducts, intakes and supply mains.	Purifying equipment, buildings, fixtures and grounds.	Station buildings, fixtures and grounds.	Total maintenance.	
.....	\$1,022 50	.....	.....	.....	.....	.....	.....	\$1,022 50
\$55 97	2,189 59	\$40 66	\$4 79	\$0 83	.....	\$4 44	\$50 72	2,240 31
1 86	328 54	.....	.....	.....	.....	.....	.....	328 54
.....	2,700 59	1,199 00	.....	.....	.....	.....	1,199 00	3,899 59
.....
63 00	141 50	73 65	.....	.....	.....	.....	73 65	215 15
\$123 83	\$9,382 72	\$1,313 31	\$4 79	\$0 83	.....	\$4 44	\$1,323 57	\$10,706 09

¹ Includes maintenance of pumping station, buildings, fixtures and grounds.

**WATER UTILITIES,
DETAILED OPERATING**

Location.	Name of Company.	Com- mercial water pur- chased.	Total pump- ing.	Distr	
				Labor re- moving and reset- ting meters.	OPERA Street depart- ment labor.
Appleton	A. Water Works Co.....		\$10,539 08		\$332 08
Ashland	A. Water Works Co.....		7,945 89	\$118 50	322 80
Beloit	B. Water, Gas & El. Co.....		9,707 88	11 89	890 09
Chippewa Falls.....	C. F. W. W'k's & L. Co.....		2,820 29	10 17	15 24
Eau Claire.....	E. C. Water Co.....		1,430 24		70
Fond du Lac.....	F. du L. Water Co.....		8,715 94	65 65	798 26
Green Bay.....	G. B. Water Co.....		9,337 58		73 97
Janesville	J. Water Co.....		6,475 84		740 00
Kenosha	Municipal Water Works..		20,592 21		3,405 48
La Crosse.....	Municipal Water Works..		16,083 00		2,469 61
Madison	Municipal Water Works..		19,566 89		1,088 00
Marquette	City Water Co.....		7,708 44	23 43	
Milwaukee	Municipal Water Works..		96,861 44		37,883 48
Oshkosh	O. Water Works Co.....		13,362 17		690 20
Racine	R. Water Co.....		8,443 57	276 87	41 00
Sheboygan	Municipal Water Works..		10,162 57		943 08
Superior	S. W., Lt. & P. Co.....		16,114 90	307 61	11,992 96
Watertown	Municipal Water Works..		7,039 27	554 02	
Wausau	Municipal Water Works..		8,057 44		822 57
Total			\$260,482 99	\$1,368 74	\$52,170 56

¹ Includes \$910.00, superintendence of distribution.

CLASS A.

EXPENSES—Continued.

bution.

TION.					MAINTENANCE.		
Meter and fittings department labor.	Customers' premises expenses.	Street department supplies and expenses.	Meter and fittings department supplies and expenses.	Total operation.	Reservoirs, tanks and standpipes.	Distribution and transmission mains.	Of services.
\$122 92				\$465 85		\$300 30	\$100 57
20 40	\$425 40	\$191 25	\$12 00	1,095 85		98 35	491 55
	2 10			404 08		177 17	101 07
	111 23	78 02		214 76		34 64	
25				95		9 23	115 71
300 00	2,096 58	547 30		3,807 89	\$41 11	379 05	1,423 25
	406 15	67 05	40 29	598 03		645 99	571 64
173 52		405 63	105 80	1,484 95	20 00	40 24	41 13
	4,714 60	8,869 13	23 23	16,413 56	125 00	1,843 21	319 99
		420 41		3,800 02			
	34 75			1,937 75	1,474 73	235 01	73 56
				23 43	3 75	433 84	125 37
18,876 97	10,519 83	2,396 63		69,676 90	549 73	3,008 48	
		656 53	16 67	1,373 40			
				313 47	457 60	2,042 18	373 46
		33 56	23 20	254 79	459 87	613 08	234 64
	151 31	343 29		2,686 65		640 60	535 00
			1,728 60	3,385 48		710 38	164 19
		373 01		1,201 53		59 66	74 68
\$19,504 06	\$18,453 46	\$13,727 39	\$2,086 14	\$107,309 34	\$3,131 18	\$11,704 06	\$4,921 06

WATER UTILITIES,
DETAILED OPERATING

Location.	Name of Company.	Distribution—Con			
		MAINTENANCE—Concluded.			
		Hy- drants.	Meters.	Fire- cisterns, basins, fountains and troughs.	Total mainte- nance.
Appleton	A. Water Works Co.	\$45 15	\$80 90	.....	\$376 02
Ashland	A. Water Works Co.	24 63	237 89	.....	847 32
Beloit	B. Water, Gas & El. Co. ...	144 78	3 98	.....	430 00
Chippewa Falls	C. F. W. Wk's & L. Co. ...	170 52	51 88	.....	256 09
Eau Claire	E. C. Water Co.	204 88	.....	\$3 70	338 52
Fond du Lac	F. du L. Water Co.	4 08	109 26	.....	2,514 75
Green Bay	G. B. Water Co.	347 51	.....	.....	1,566 14
Janesville	J. Water Co.	101 64	15 62	.....	218 63
Kenosha	Municipal Water Works .....	.....	.....	.....	2,287 11
La Crosse	Municipal Water Works .....	.....	.....	.....	.....
Madison	Municipal Water Works	66 24	515 09	.....	2,384 02
Marinette	City Water Co. ....	.....	00	.....	573 65
Milwaukee	Municipal Water Works	644 81	2,750 68	502 86	7,606 56
Oshkosh	O. Water Works Co. ....	.....	.....	.....	.....
Racine	R. Water Co. ....	.....	333 02	.....	3,212 26
Sheboygan	Municipal Water Works	33 74	.....	.....	1,335 73
Superior	S. Water, Lt. & P. Co. ...	398 80	987 22	.....	2,539 82
Watertown	Municipal Water Works	32 20	30 10	.....	987 46
Wausau	Municipal Water Works	159 50	.....	.....	323 73
Total		\$2,376 47	\$5,065 28	\$566 36	\$27,705 20

¹ Includes all commercial.

CLASS A.

EXPENSES—Continued.

cluded.	Commercial.					
	Collection. salaries and commissions.	Reading meters and delivering bills.	Collection supplies and expenses.	Uncollecti- ble accounts (reserve charge.)	Promotion of business expenses.	Total commmer- cial.
\$842 77		\$270 93				\$270 93
1,948 17	\$697 40	144 75	\$51 20			893 35
834 08		52 43			\$60 58	149 01
471 75	415 85	292 87	38 21	\$124 35		921 28
334 47	301 40					301 40
6,322 64	300 00	300 00				600 00
2,159 20	34 00	90 00				124 00
1,703 57		29 75	71 60			101 35
18,069 64		2,017 65			174 18	2,191 88
2,890 02						
4,342 37						
597 08	1,418 17	3 00			12 04	1,433 21
77,283 46	46,194 00		7,352 17			58,546 17
1,372 40						
3,530 73	2,240 51	333 37			65 55	2,643 43
1,000 59	1,153 51	9 00			38 47	1,200 98
5,255 48	1,134 11	825 35	1,078 33	253 80	149 98	3,440 57
3,275 88						
1,525 31				7 45	75	8 20
\$135,074 54	\$58,897 95	\$4,369 10	\$6,641 51	\$384 60	\$537 55	\$67,880 71

WATER UTILITIES,
DETAILED OPERATING

Location.	Name of Company.	Gen			
		OPERA			
		Salaries of gen- eral of- ficers.	Salaries of gen- eral of- fice clerks.	General office rent.	Miscel- laneous general office sup. and exp.
Appleton	A. Water Works Co.....	\$1,800 00	\$583 80	\$190 69	\$265 19
Ashland	A. Water Works Co.....	4,103 90	149 76	540 01	416 90
Beloit	B. Water, Gas & Elec. Co....	1,819 92	1,615 87	237 60	322 03
Chippewa Falls.....	C. F. W. Works & L't'g Co....	450 00		110 50	
Eau Claire.....	Eau Claire Water Co.....	166 68	95 00		66 80
Fond du Lac.....	F. du L. Water Co.....	3,500 00	960 00	120 00	88 53
Green Bay.....	G. B. Water Co.....	1,855 00	1,495 00		114 20
Janesville	J. Water Co.....	7,420 00	126 96	600 00	378 40
Kenosha	Municipal Water Works.....	716 61	1,142 50	5 65	190 32
La Crosse.....	Municipal Water Works.....				
Madison	Municipal Water Works.....	2,000 00	1,205 00		103 80
Marinette	City Water Co.....	3,647 65			376 69
Milwaukee	Municipal Water Works.....	4,200 00			1,346 94
Oshkosh	O. Water Works Co.....	3,833 30	865 68	579 96	
Racine	R. Water Co.....	11,065 63	666 25	666 25	1,186 86
Sheboygan	Municipal Water Works.....	2,396 23	200 00	216 00	762 12
Superior	S. Water, Lt. & P. Co.....	1,918 00	688 30	300 00	38 49
Watertown	Municipal Water Works.....	1,133 33			125 15
Wausau	Municipal Water Works.....	800 00			
Total		\$52,826 25	\$9,122 87	\$3,566 66	\$5,588 44

DETAILED OPERATING

Location.	Name of Company.	Undistributed— Concluded.			
		Station- ery and print- ing.	Stores depart- ment ex- penses.	Utility equip- ment ex- penses.	Total undis- trib- uted.
Appleton	A. Water Works Co.....			\$258 05	\$568 05
Ashland	A. Water Works Co.....	\$91 86	\$28 32	1,178 37	1,328 55
Beloit	B. Water, Gas & Elec. Co....	68 72			159 95
Chippewa Falls.....	C. F. Water Works & L. Co....			6 60	10 60
Eau Claire.....	E. C. Water Co.....			65 35	228 07
Fond du Lac.....	F. du L. Water Co.....	30 65	163 15		368 30
Green Bay.....	G. B. Water Co.....	431 93		464 10	1,077 03
Janesville	J. Water Co.....	31 70			138 30
Kenosha	Municipal Water Works.....			18 30	33 30
La Crosse	Municipal Water Works.....				
Madison	Municipal Water Works.....	509 79		72 81	614 05
Marinette	City Water Co.....				83 25
Milwaukee	Municipal Water Works.....	600 04	1,990 38	1,665 27	4,615 69
Oshkosh	O. Water Works Co.....	97 05			205 55
Racine	R. Water Co.....				67 90
Sheboygan	Municipal Water Works.....	49 44			73 51
Superior	S. Water, Lt. & P. Co.....				
Watertown	Municipal Water Works.....	10 60			30 90
Wausau	Municipal Water Works.....	165 00			761 12
Total		\$2,085 79	\$2,181 85	\$3,728 85	\$10,322 72

CLASS A.
EXPENSES—Continued.

eral.								Undistributed.	
TION.				MAINTENANCE.					
Law ex- penses— general.	Miscel- laneous gen- eral ex- penses.	Rail- road commis- sion ex- penses.	Total opera- tion.	General office equip.	General office bldgs., fix. and grounds.	Total main- tenance.	Total general.	Injuries and dam- ages.	Insur- ance.
\$990 00	\$300 88	\$5,442 94	\$9,543 00	.....	.....	.....	\$9,518 00	\$93 00	\$233 00
275 25	287 16	81 95	5,804 98	.....	.....	.....	5,804 98	.....	30 00
169 37	495 76	.....	4,666 55	.....	.....	.....	4,666 55	.....	91 23
58 75	52 39	39 84	706 48	.....	.....	.....	706 48	.....	4 10
.....	76 00	.....	404 48	.....	.....	.....	404 48	150 00	22 72
.....	.....	.....	4,668 58	.....	.....	.....	4,668 58	.....	174 50
99 00	243 54	.....	3,806 74	.....	\$9 84	\$9 84	3,816 58	.....	181 00
1,065 95	.....	.....	9,481 81	\$5 30	.....	6 30	9,487 61	.....	106 50
.....	.....	.....	2,055 08	.....	.....	.....	2,055 08	.....	15 00
.....	355 68	.....	355 68	.....	.....	.....	355 68	.....	.....
.....	141 54	.....	3,450 34	47 47	58 85	100 32	3,551 16	.....	31 45
150 00	141 91	.....	4,316 25	18 58	.....	18 58	4,334 83	.....	33 28
.....	46 20	.....	5,403 14	.....	.....	.....	5,406 14	.....	990 00
.....	814 45	.....	6,093 39	.....	.....	.....	6,096 39	.....	108 50
500 00	87 08	.....	13,505 74	.....	12 22	12 22	13,517 96	.....	97 90
1,068 07	46 14	206 18	4,909 74	.....	.....	.....	4,909 74	.....	24 07
478 98	305 01	.....	3,723 78	.....	.....	.....	3,723 78	.....	.....
.....	1,308 89	.....	2,467 37	.....	.....	.....	2,467 37	.....	70 00
.....	.....	.....	800 00	.....	.....	.....	800 00	206 12	200 00
\$4,795 37	\$4,552 08	\$5,860 91	\$36,307 56	\$97 35	\$75 41	\$142 76	\$36,450 34	\$336 12	\$1,700 13

EXPENSES—Continued.

Summary of Operating Expenses.						Depre- ciation.	Taxes.	Total operat- ing ex- penses.
Total pumping.	Total distribu- tion.	Total commen- cial.	Total general.	Total un- distrib- uted.	Total of fore- going.			
\$10,589 06	\$642 77	\$270 98	\$9,543 00	\$569 05	\$21,768 88		\$5,824 89	\$27,593 79
7,945 89	1,943 17	903 35	5,804 98	1,328 55	17,915 89		11,000 00	28,915 89
9,707 83	834 08	149 01	4,666 55	159 95	15,517 42		3,498 65	19,016 07
2,620 29	471 76	981 28	706 48	10 60	4,890 40	\$1,860 00	\$9,919 80	19,709 79
1,480 24	334 47	301 40	404 48	268 07	2,708 66			2,708 66
8,715 94	6,322 64	600 00	4,668 58	368 30	20,070 46	4,000 00	3,324 05	28,494 51
9,367 58	2,159 20	124 00	3,816 58	1,077 08	16,584 39		6,261 08	22,795 47
6,475 24	1,708 87	101 85	9,498 14	128 30	17,905 97		3,322 05	21,228 02
30,569 21	18,699 64	2,191 88	3,055 05	33 30	46,573 05			48,573 05
16,082 00	2,890 02		355 08		19,327 70			19,327 70
19,566 89	4,349 37		3,551 16	614 05	28,074 47		69 72	28,144 19
7,708 44	597 08	1,433 31	4,329 93	88 26	14,151 81		6,855 96	21,007 77
96,361 44	77,328 46	53,546 17	5,498 14	4,515 69	237,199 90			287,199 90
13,392 17	1,372 40		6,093 39	805 55	21,033 61		6,640 80	27,674 31
8,443 57	3,590 73	9,648 49	13,517 96	67 90	28,208 69		9,341 42	37,550 01
10,162 57	1,690 52	1,200 98	4,909 74	72 51	18,098 23		3,533 42	21,632 74
16,114 90	5,255 48	8,440 57	3,723 78		26,584 73	9,000 00	7,061 08	45,186 81
7,039 27	3,275 83		9,467 37	80 60	12,853 12			12,853 12
8,067 44	1,526 31	8 20	800 00	761 12	11,152 07			11,152 07
\$380,489 99	\$185,074 54	\$97,830 71	\$36,450 34	\$10,389 73	\$680,161 80	\$14,860 00	\$71,741 43	\$936,763 78

WATER UTILITIES,

STEAM GENERATION

Location.	Name of Company.	OPERATION.				
		Operating labor.	Fuel for steam.	Water for steam.	Miscellaneous steam supplies and expenses.	Total operation.
Appleton	A. Water Works Co...	\$550 00	\$3,739 50	\$150 00	\$35 00	\$4,474 50
Ashland	A. Water Works Co...	1,022 20	3,523 04		78 41	4,623 65
Beloit	B. W., Gas & El. Co...		1,918 14			1,918 14
Chippewa Falls.	C. F. W. W. & L. Co.	40 73	426 50			467 23
Fond du Lac....	F. du L. Water Co....	840 00	1,578 82		184 81	2,603 63
Green Bay.....	G. B. Water Co.....	2,832 52	4,770 61		169 36	7,772 40
Janesville	J. Water Co.....	1,253 75	3,578 84			4,832 59
Kenosha	Municipal Water W'ks	2,140 00	8,039 76		248 62	10,428 38
La Crosse.....	Municipal Water W'ks	2,227 00	6,200 60		265 86	8,693 46
Madison	Municipal Water W'ks	2,830 00	10,668 74		79 37	13,578 31
Marinette	City Water Co.....	1,046 64	3,469 56		85 01	4,591 21
Milwaukee	Municipal Water W'ks	14,023 42	39,898 24			54,521 66
Oshkosh	O. Water Works Co...	1,060 00	7,731 68			8,811 68
Racine	R. Water Co.....	1,139 59	3,437 77		123 80	4,701 16
Sheboygan	Municipal Water W'ks	940 66	5,044 47		38 14	6,023 27
Superior	S. Water, Lt. & P. Co.	1,678 35	6,313 43		81 23	8,073 04
Watertown	Municipal Water W'ks	869 44	4,580 70		40 00	5,490 14
Wausau	Municipal Water W'ks		12,397 23			2,397 22
Total		\$35,164 30	\$117,297 56	\$150 00	\$1,429 84	\$154,041 70

¹Accounts not apportioned in detail.

CLASS A.

APPORTIONMENT ACCOUNT.

MAINTENANCE.					APPORTIONED TO—	
Boiler plant equip- ment.	Coal and ash-handling equip- ment.	Boiler plant buildings, fixtures and grounds.	Total main- te- nance.	Total cost of steam.	Water utility.	Other utilities.
\$112 87			\$112 87	\$4,587 37	\$4,587 37	.....
7 38	\$15 25	\$72 75	95 38	4,719 03	4,719 03	.....
				1,918 14	1,918 14	.....
16 38			16 38	483 61	483 61	.....
62 22			62 22	2,665 85	2,665 85	.....
					
74 65		84 71	159 36	7,081 85	7,081 85	.....
39 80			39 80	4,872 39	4,872 39	.....
		1,213 42	1,213 42	11,641 80	11,641 80	.....
1,544 90		23 37	1,568 27	10,361 73	10,361 73	.....
224 07			224 07	13,862 38	13,862 38	.....
					
197 57			197 57	4,788 78	4,788 78	.....
264 67			264 67	54,786 33	54,786 33	.....
41 17			41 17	8,832 79	8,832 79	.....
79 08			79 08	4,780 24	4,780 24	.....
84 94			84 94	6,108 21	6,108 21	.....
					
				8,073 04	8,073 04	.....
138 24		375 00	508 24	5,998 38	5,998 38	.....
				2,387 22	2,387 22	.....
					
\$2,682 94	\$15 25	\$1,709 25	\$4,667 44	\$168,700 14	\$153,709 14	.....

WATER UTILITIES.

DETAILED

Pumping—

Location.	Name of Company.	OPERA		
		Operat- ing labor.	Steam gen- erated.	Steam pur- chased.
Antigo	Antigo Water Co.....	\$1,380 00	\$1,666 88	.....
Arcadia	Municipal Water Works.....	188 64	1,041 05	.....
Berlin	Municipal Water Works.....	600 00	1,557 23	.....
Burlington	Municipal Water Works.....	466 66	2,662 54	.....
Edgerton	Municipal Water Works.....	435 50	1,646 08	.....
Evansville	Municipal Water Works.....	446 71	568 60	.....
Grand Rapids	Municipal Water Works.....	.....	.....	\$99 25
Hurley	Hurley Water Co.....	1,140 00	10,651 39	.....
Kaukauna	Municipal Water Works.....	1,208 63	1,979 46	.....
Lake Geneva	Lake Geneva Water & Lt. Co.....	980 00	1,768 47	.....
Lancaster	Municipal Water Works.....	145 00	2,054 09	.....
Manitowoc	Manitowoc Water Works Co.....	660 00	2,715 92	144 97
Mazomanie	Municipal Water Works.....	100 00	117 00	.....
Mellen	Mellen Water & Lt. Co.....	50 00	360 00	.....
Merrill	Merrill City Water Works Co.....	722 73	6,222 36	.....
Neenah	Municipal Water Works.....	967 36	3,034 53	.....
New London	Municipal Water Works.....	429 04	1,279 43	.....
Oconomowoc	Municipal Water Works.....	335 00	913 99	.....
Oconto	Oconto City Water Supply Co.....	631 80	7,566 03	.....
Platteville	Municipal Water Works.....	460 00	3,819 15	.....
Portage	Municipal Water Works.....	940 04	2,911 31	.....
Rhineland	Municipal Water Works.....	600 00	2,833 88	.....
Ripon	Ripon Light & Water Co.....	426 46	2,056 55	.....
Shawano	Municipal Water Works.....	354 68	3,081 89	.....
So. Milwaukee	Municipal Water Works.....	984 60	4,960 36	.....
Sparta	Municipal Water Works.....	600 00	2,715 30	.....
Stevens Point	Stevens Point Water Co.....	978 34	3,331 55	.....
Stoughton	Municipal Water Works.....	600 00	3,275 46	.....
Sturgeon Bay	Municipal Water Works.....	328 91	708 84	.....
Washburn	Municipal Water Works.....	780 00	2,155 73	.....
Waukesha	Municipal Water Works.....	639 86	6,217 34	.....
Whitewater	Whitewater Water Works Co.....	226 50	1,583 54	.....
Total		\$18,626 46	\$36,014 43	\$214 23

CLASS B.

OPERATING EXPENSES.

Steam Power.

TION.		MAINTENANCE.						Total steam power pumping.
Pumping station supplies and expenses.	Total operation.	Pumping station equipment.	Source of supply.	Collecting aqueducts, intakes and supply mains.	Purification system.	Pumping station, buildings, fixtures and grounds.	Total maintenance.	
\$89 80	\$3,129 68	\$388 81	.....	.....	.....	\$106 59	\$643 90	\$3,473 53
76 08	1,355 71	.....	.....	.....	.....	29 40	29 40	1,285 11
200 10	2,357 32	.....	.....	.....	.....	35 30	35 30	2,392 52
394 69	3,524 09	.....	.....	.....	.....	.....	.....	3,524 09
100 78	2,193 36	2 25	.....	.....	.....	236 01	236 26	2,410 63
188 13	1,208 44	98 00	.....	.....	.....	10 94	108 24	1,306 68
18 25	87 50	3 50	.....	.....	.....	.....	8 50	91 00
539 30	12,380 69	.....	.....	.....	.....	235 91	235 91	12,596 60
105 15	3,298 24	.....	\$321 21	.....	.....	231 53	542 74	3,885 98
331 97	3,025 44	.....	.....	.....	.....	398 66	398 66	3,424 10
77 93	2,277 01	304 44	.....	.....	.....	.....	304 44	2,581 45
.....	3,520 89	87 49	.....	.....	.....	128 50	210 99	3,731 88
.....	317 00	.....	.....	.....	.....	.....	.....	317 00
5 00	415 00	.....	.....	.....	.....	.....	.....	415 00
488 55	7,433 64	58 94	.....	\$22 60	\$94 17	67 34	236 35	7,699 99
138 99	4,150 88	129 51	.....	.....	.....	124 58	254 04	4,401 99
9 56	1,718 08	7 51	.....	.....	.....	.....	7 51	1,725 54
.....	1,248 99	.....	.....	.....	.....	9 38	9 38	1,258 37
166 24	8,356 07	97 90	11 15	1 00	.....	213 16	313 21	8,6 9 28
171 68	4,460 83	18 00	.....	.....	.....	11 40	29 40	4,480 23
163 59	4,014 94	110 62	.....	.....	51 00	511 60	673 28	4,688 16
78 58	3,512 46	.....	.....	.....	.....	.....	.....	3,512 46
162 56	2,647 55	102 49	10 40	.....	.....	30 21	143 10	2,790 66
508 18	3,999 26	511 46	.....	.....	.....	28 90	540 36	4,539 61
180 12	6,095 08	45 50	.....	891 73	.....	58 25	989 48	7,084 56
96 59	2,411 89	309 82	.....	.....	.....	.....	309 82	3,721 71
154 49	5,064 88	170 24	.....	.....	.....	57 38	227 62	5,292 00
38 00	3,863 46	148 90	150 00	.....	110 00	.....	403 90	4,372 36
30 52	968 27	4 38	.....	12 85	.....	14 06	31 29	969 51
.....	2,965 73	46 83	296 37	.....	.....	.....	343 10	3,278 83
255 76	7,112 96	3,326 64	.....	.....	.....	458 22	3,784 87	10,897 83
82 06	1,898 10	.....	.....	.....	.....	53 04	58 04	1,945 14
\$4,980 78	\$111,785 89	\$5,811 03	\$789 08	\$928 13	\$355 17	\$3,017 53	\$10,800 98	\$122,695 88

WATER UTILITIES.

DETAILED OPERATING
Pumping—

Location,	Name of Company.	OPERATION.			
		Operat- ing labor.	Hydrau- lic power pur- chased.	Pumping station supplies and expenses.	Total opera- tion.
Baraboo	Municipal Water Works	\$1,020 00	.....	\$325 44	\$1,545 44
Mellen	Mellen Water & Light Co.	200 00	.....	15 00	215 00
River Falls	Municipal Water Works	585 00	.....	35 53	620 53
Spooner	Municipal Water Works	697 50	.....	.....	697 50
	Total	\$2,502 50	.....	\$575 97	\$3,078 47

Pumping—

Location.	Name of Company.	OPERATION.			
		Operat- ing labor.	Electric current pur- chased.	Pumping station supplies and ex- penses.	Total opera- tion.
Black River Falls	Municipal Water Works	\$852 96	\$420 00	\$165 58	\$1,438 54
De Pere	Municipal Water Works	480 00	1,470 33	191 26	2,141 59
Grand Rapids ..	Municipal Water Works	24 94	2,638 13	.....	2,663 07
New Richmond ..	Municipal Water Works .....	.....	2,125 00	.....	2,125 00
Rhineland	Municipal Water Works .....	.....	2,056 78	.....	2,056 78
	Total	\$1,357 90	\$8,710 24	\$356 84	\$10,424 98

Pumping—

Location.	Name of Company.	OPERATION.				
		Operat- ing labor.	Power gas pro- duced.	Power gas pur- chased.	Pump- ing sta- tion sup- plies and ex- penses.	Total opera- tion.
Mayville	Municipal Water Works	\$350 00	\$810 84	.....	\$37 67	\$1,498 51
Stanley	Municipal Water Works	295 00	.....	.....	676 72	971 72
	Total	\$645 00	\$810 84	.....	\$714 39	\$2,470 23

CLASS B.

EXPENSES—Continued.

Hydraulic Power.

MAINTENANCE.							Total hydraulic power pumping.
Hydraulic power works.	Pumping station equipment.	Source of supply.	Collecting aqueducts, intakes and supply mains.	Purification system.	Pumping station buildings, fixtures and grounds.	Total maintenance.	
\$9 62	\$40 04	\$29 39	.....	.....	\$360 09	\$439 14	\$1,984 58
100 00	.....	.....	.....	.....	.....	100 00	315 00
134 37	10 61	.....	.....	.....	9 37	154 35	774 88
.....	.....	.....	.....	.....	.....	.....	697 50
\$243 99	\$50 65	\$29 39	.....	.....	\$360 46	\$693 49	\$3,771 96

Electric Power.

MAINTENANCE.						Total electric power pumping.
Pumping station equipment.	Source of supply.	Collecting aqueducts, intakes and supply mains.	Purification system.	Pumping station buildings, fixtures and grounds.	Total maintenance.	
\$99 17	.....	.....	.....	\$34 72	\$103 89	\$1,542 43
26 48	\$250 63	.....	.....	11 23	288 34	2,141 59
.....	.....	.....	.....	.....	.....	2,951 41
.....	.....	.....	.....	.....	.....	2,125 00
.....	.....	.....	.....	.....	.....	2,056 78
\$95 65	\$250 63	.....	.....	\$45 95	\$392 23	\$10,817 21

Gas Power.

MAINTENANCE.						Total gas power pumping.
Pumping station equipment.	Source of supply.	Collecting aqueducts, intakes and supply mains.	Purification system.	Station buildings, fixtures and grounds.	Total maintenance.	
.....	.....	.....	.....	.....	.....	\$1,498 51
\$56 77	\$2 15	.....	.....	.....	\$58 92	1,030 64
\$56 77	\$2 15	.....	.....	.....	\$58 92	\$2,529 15

WATER UTILITIES.

DETAILED OPERATING

Location.	Name of Company.	Com- mercial water pur- chased.	Total pumping.	Distri	
				OPERA	
				Distrib- ution system operat- ing labor.	Custom- ers' prem- ises ex- penses.
Antigo	Antigo Water Co.....		\$8,473 58		
Arcadia	Municipal Water Works.....		1,235 11	\$35 89	
Baraboo	Municipal Water Works.....		1,984 58	22 15	
Berlin	Municipal Water Works.....		2,892 52	114 40	
Black River Falls...	Municipal Water Works.....		1,549 43		
Burlington	Municipal Water Works.....		3,524 09		
De Pere	Municipal Water Works.....		2,141 59	264 68	
Edgerton	Municipal Water Works.....		2,410 62		
Evansville	Municipal Water Works.....		1,306 69	20 00	
Grand Rapids	Municipal Water Works.....		3,042 41	1 81	
Hurley	Hurley Water Co.....		12,566 60	2,064 07	
Kaukauna	Municipal Water Works.....		3,835 98	146 17	
Lake Geneva	Lake Geneva Water & L. Co.		3,424 10		
Lancaster	Municipal Water Works.....		2,581 45		
Manitowoc	Manitowoc Water Works Co.		3,731 88		\$720 00
Mayville	Municipal Water Works.....		1,498 51		
Masomanie	Municipal Water Works.....		217 00		
Mellen	Mellen Water & Lt. Co.		730 00	20 00	
Merrill	Merrill City Water Works Co.		7,069 99	10 58	
Neenah	Municipal Water Works.....		4,404 92	1,131 71	
New London.....	Municipal Water Works.....		1,725 54		
New Richmond.....	Municipal Water Works.....		2,125 00	78 26	
Oconomowoc	Municipal Water Works.....		1,268 37	95 55	
Oconto	Oconto City Water Supply Co.		8,679 28	41 26	878 11
Platteville	Municipal Water Works.....		4,480 23	876 91	
Portage	Municipal Water Works.....		4,668 16	86 61	
Rhineland	Municipal Water Works.....		5,569 24	205 74	
Ripon	Ripon Light & Water Co.		2,790 06	16 15	4 50
River Falls.....	Municipal Water Works.....		774 88		
Shawano	Municipal Water Works.....		4,599 61	16 50	
So. Milwaukee.....	Municipal Water Works.....		7,084 56		
Sparta	Municipal Water Works.....		3,721 71		
Stanley	Municipal Water Works.....		1,030 64		
Stevens Point.....	Stevens Point Water Co.		5,292 00	920 00	
Stoughton	Municipal Water Works.....		4,372 36		
Spooner	Municipal Water Works.....		697 50		
Sturgeon Bay	Municipal Water Works.....		969 56		
Washburn	Municipal Water Works.....		3,278 83		
Waukesha	Municipal Water Works.....		10,897 83		
Whitewater	Whitewater Water Works Co.		1,945 14		
Total			\$139,705 14	\$5,668 88	\$1,102 61

CLASS B.

EXPENSES—Continued.

bution.

TION.		MAINTENANCE.						Total distrib- ution.
Distrib- ution system supplies and ex- penses.	Total opera- tion.	Distrib- ution and trans- mission mains.	Of services.	Hy- drants, fire-cis- tern, basins, etc.	Of meters.	Distrib- ution, build- ings, fix- ures and grounds.	Total mainte- nance.	
.....	.....	\$184 04	.....	.....	.....	.....	\$184 04	\$184 04
\$59 29	\$96 18	.....	.....	.....	.....	.....	.....	96 18
37 65	69 80	.....	.....	\$90 23	\$126 10	.....	226 43	286 23
.....	114 40	5 05	.....	.....	.....	\$10 05	15 10	129 50
.....
.....	264 62	.....	.....	.....	6 43	.....	6 43	271 06
30 16	20 16	.....	.....	9 12	.....	.....	9 12	29 28
106 66	126 66	.....	\$3 75	7 40	104 00	.....	115 15	241 81
.....	1 31	674 99	.....	75	.....	.....	675 74	677 05
.....	2,064 07	3,785 00	49 60	945 77	91 23	.....	4,171 59	6,235 66
47 64	193 51	.....	.....	.....	54 43	.....	54 43	243 24
.....	.....	105 39	.....	.....	230 25	.....	230 25	230 25
.....	720 00	82 78	.....	.....	4 68	.....	110 02	110 02
.....	.....	.....	.....	.....	.....	.....	82 78	802 78
41 20	41 20	.....	.....	.....	.....	.....	.....	41 20
16 00	15 00	.....	.....	.....	.....	.....	.....	15 00
.....	20 00	5 00	.....	10 00	.....	.....	15 00	35 00
.....	10 58	466 33	102 99	8 00	.....	.....	577 31	587 99
99 18	1,230 89	1,338 03	.....	.....	.....	.....	1,338 03	2,663 92
.....	.....	132 78	.....	.....	.....	.....	132 78	132 78
.....	73 26	414 04	.....	.....	.....	.....	414 04	493 30
.....	95 55	.....	.....	.....	60	125 00	135 00	291 15
18 30	437 67	225 67	66 68	151 20	3 68	.....	447 18	534 85
117 18	494 09	27 76	.....	16 64	.....	.....	44 40	538 49
.....	86 61	36 39	564 20	.....	.....	.....	600 59	687 20
498 38	704 12	.....	.....	64 26	.....	.....	64 26	708 38
5 85	26 50	6 89	.....	6 40	9 19	.....	22 48	48 68
16 21	15 21	.....	.....	5 20	.....	.....	5 20	20 41
16 50	32 00	.....	.....	.....	.....	.....	.....	52 00
.....	.....	72 64	.....	.....	.....	.....	72 64	72 64
.....	.....	239 69	.....	123 68	.....	.....	363 27	363 27
.....	.....	42 45	.....	.....	4 00	.....	46 45	46 45
3 70	922 70	.....	.....	50 63	.....	.....	50 63	973 33
.....	.....	373 54	46 77	135 00	35 26	.....	501 17	591 17
.....
.....	.....	1,279 16	1,100 23	80 59	1,479 21	.....	3,939 19	3,939 19
.....
\$1,099 90	\$7,871 39	\$9,497 61	\$1,984 23	\$1,010 46	\$3,159 05	\$125 05	\$14,736 39	\$22,607 75

WATER UTILITIES.

DETAILED OPERATING

Location.	Name of Company.	Com- mercial water pur- chased.	Total pumping.	Distri	
				OPERA	
				Distrib- ution system operat- ing labor.	Custom- ers' prem- ises ex- penses.
Antigo	Antigo Water Co.....		\$8,473 58		
Arcadia	Municipal Water Works.....		1,235 11	\$36 89	
Baraboo	Municipal Water Works.....		1,984 58	22 15	
Berlin	Municipal Water Works.....		2,392 52	114 40	
Black River Falls...	Municipal Water Works.....		1,549 43		
Burlington	Municipal Water Works.....		3,524 09		
De Pere.....	Municipal Water Works.....		2,141 59	264 62	
Edgerton	Municipal Water Works.....		2,410 62		
Evansville	Municipal Water Works.....		1,306 68	20 00	
Grand Rapids.....	Municipal Water Works.....		3,042 41	1 61	
Hurley	Hurley Water Co.....		12,566 60	2,064 07	
Kaukauna	Municipal Water Works.....		3,835 98	146 17	
Lake Geneva.....	Lake Geneva Water & L. Co.		3,424 10		
Lancaster	Municipal Water Works.....		2,581 45		
Manitowoc	Manitowoc Water Works Co.		3,731 98		\$720 00
Mayville	Municipal Water Works.....		1,498 51		
Masomanie	Municipal Water Works.....		217 00		
Mellen	Mellen Water & Lt. Co.		730 00	20 00	
Merrill	Merrill City Water Works Co.		7,069 99	10 58	
Neenah	Municipal Water Works.....		4,404 92	1,131 71	
New London.....	Municipal Water Works.....		1,735 54		
New Richmond.....	Municipal Water Works.....		2,125 00	78 26	
Oconomowoc	Municipal Water Works.....		1,256 37	95 55	
Oconto	Oconto City Water Supply Co.		3,679 28	41 26	378 11
Platteville	Municipal Water Works.....		4,480 23	676 91	
Portage	Municipal Water Works.....		4,668 16	86 61	
Rhinelander	Municipal Water Works.....		5,569 24	205 74	
Ripon	Ripon Light & Water Co.		2,790 66	16 15	4 50
River Falls.....	Municipal Water Works.....		774 89		
Shawano	Municipal Water Works.....		4,539 61	16 50	
So. Milwaukee.....	Municipal Water Works.....		7,084 56		
Sparta	Municipal Water Works.....		3,731 71		
Stanley	Municipal Water Works.....		1,030 64		
Stevens Point.....	Stevens Point Water Co.		5,292 00	920 00	
Stoughton	Municipal Water Works.....		4,372 36		
Spooner	Municipal Water Works.....		697 60		
Sturgeon Bay.....	Municipal Water Works.....		989 56		
Washburn	Municipal Water Works.....		3,278 83		
Waukesha	Municipal Water Works.....		10,697 83		
Whitewater	Whitewater Water Works Co.		1,945 14		
Total			\$139,705 14	\$5,668 88	\$1,102 61

CLASS B.

EXPENSES—Continued.

bution.

TION.		MAINTENANCE.						Total distribution.
Distribution system supplies and expenses.	Total operation.	Distribution and transmission mains.	Of services.	Hydrants, fire-cistern, basins, etc.	Of meters.	Distribution, buildings, fixtures and grounds.	Total maintenance.	
.....	.....	\$184 04	.....	.....	.....	.....	\$184 04	\$184 04
\$59 29	\$96 18	.....	.....	.....	.....	.....	.....	96 18
37 65	69 80	.....	.....	\$90 22	\$186 10	.....	236 42	286 22
.....	114 40	5 05	.....	.....	.....	\$10 05	15 10	129 50
.....
.....	264 62	.....	.....	.....	6 43	.....	6 43	271 05
20 16	20 16	.....	.....	9 12	.....	.....	9 12	29 28
106 06	126 06	.....	\$3 75	7 40	104 00	.....	115 15	241 81
.....	1 31	674 99	.....	75	.....	.....	675 74	677 05
.....	2,064 07	3,785 00	49 60	245 77	91 22	.....	4,171 59	6,236 06
47 64	198 81	.....	.....	.....	54 43	.....	54 43	243 24
.....	.....	105 39	.....	.....	280 35	.....	280 35	280 35
.....	730 00	82 78	.....	.....	4 63	.....	110 08	110 08
.....	.....	.....	.....	.....	.....	.....	82 78	802 78
41 20	41 20	.....	.....	.....	.....	.....	.....	41 20
16 00	15 00	.....	.....	.....	.....	.....	.....	15 00
.....	20 00	5 00	.....	10 00	.....	.....	15 00	33 00
.....	10 58	466 33	102 09	3 00	.....	.....	577 31	587 89
99 18	1,230 89	1,338 08	.....	.....	.....	.....	1,338 03	2,563 92
.....	.....	132 78	.....	.....	.....	.....	132 78	132 78
.....	78 26	414 04	.....	.....	.....	.....	414 04	492 30
.....	95 55	.....	.....	.....	60	125 00	125 00	221 15
18 30	437 67	225 67	66 68	151 20	3 63	.....	447 18	834 85
117 18	494 09	27 76	.....	16 64	.....	.....	44 40	538 49
.....	86 61	36 29	564 20	.....	.....	.....	600 59	687 20
498 38	704 13	.....	.....	64 26	.....	.....	64 26	768 38
5 85	26 50	6 89	.....	6 40	9 19	.....	22 48	48 18
15 21	15 21	.....	.....	5 20	.....	.....	5 20	20 41
15 50	32 00	.....	.....	.....	.....	.....	.....	32 00
.....	.....	72 64	.....	.....	.....	.....	72 64	72 64
.....	.....	239 69	.....	123 58	.....	.....	363 27	363 27
.....	.....	43 45	.....	.....	4 00	.....	46 45	46 45
2 70	322 70	.....	.....	50 63	.....	.....	50 63	973 33
.....	.....	373 54	46 77	135 00	35 26	.....	591 17	591 17
.....
.....	.....	1,279 16	1,100 23	80 59	1,479 21	.....	3,539 19	3,539 19
.....
\$1,000 90	\$7,871 39	\$9,497 61	\$1,984 23	\$1,010 46	\$3,159 05	\$125 05	\$14,736 39	\$22,607 75

WATER UTILITIES,

DETAILED OPERATING

Location.	Name of Company.	Commercial.		
		Collection expenses.	Promotion of business expenses.	Total commercial.
Antigo	Antigo Water Co.....	.....	.....	.....
Arcadia	Municipal Water Works.....	.....	.....	.....
Baraboo	Municipal Water Works.....	\$76 40	.....	\$76 40
Berlin	Municipal Water Works.....	9 50	.....	9 50
Black River Falls...	Municipal Water Works.....	.....	.....	.....
Burlington	Municipal Water Works.....	.....	.....	.....
De Pere.....	Municipal Water Works.....	.....	.....	.....
Edgerton	Municipal Water Works.....	100 00	.....	100 00
Evansville	Municipal Water Works.....	70 00	.....	70 00
Grand Rapids.....	Municipal Water Works.....	.....	.....	.....
Hurley	Hurley Water Co.....	500 00	.....	500 00
Kaukauna	Municipal Water Works.....	.....	.....	.....
Lake Geneva.....	Lake Geneva Water & Lt. Co....	.....	.....	.....
Lancaster	Municipal Water Works.....	3 50	.....	3 50
Manitowoc	Manitowoc Water Co.....	.....	.....	.....
Mayville	Municipal Water Works.....	.....	.....	.....
Mazomanie	Municipal Water Works.....	4 48	.....	4 48
Mellen	Mellen Water & Light Co.....	.....	.....	.....
Merrill	Merrill City Water Works Co....	721 48	\$1 00	722 48
Neenah	Municipal Water Works.....	.....	16 20	16 20
New London.....	Municipal Water Works.....	.....	.....	.....
New Richmond.....	Municipal Water Works.....	.....	.....	.....
Oconomowoc	Municipal Water Works.....	.....	.....	.....
Oconto	Oconto City Water Supply Co....	362 33	35 50	397 83
Platteville	Municipal Water Works.....	.....	.....	.....
Portage	Municipal Water Works.....	.....	.....	.....
Rhineland	Municipal Water Works.....	.....	.....	.....
Ripon	Ripon Light & Water Co.....	106 76	\$16 68	323 34
River Falls.....	Municipal Water Works.....	40 35	.....	40 35
Shawano	Municipal Water Works.....	5 67	.....	5 67
So. Milwaukee.....	Municipal Water Works.....	.....	.....	.....
Sparta	Municipal Water Works.....	266 65	.....	266 65
Stanley	Municipal Water Works.....	175 00	.....	175 00
Stevens Point.....	Stevens Point Water Co.....	.....	.....	.....
Stoughton	Municipal Water Works.....	.....	.....	.....
Spooner	Municipal Water Works.....	.....	.....	.....
Sturgeon Bay.....	Municipal Water Works.....	.....	.....	.....
Washburn	Municipal Water Works.....	60 00	.....	60 00
Waukesha	Municipal Water Works.....	50 02	.....	50 02
Whitewater	Whitewater Water Works Co....	.....	.....	.....
Total		\$2,552 08	\$269 28	\$2,821 36

CLASS B.

EXPENSES—Continued.

General.							
OPERATION.					MAINTENANCE.		
General office salaries.	General office supplies and expenses.	Law expenses general.	Miscellaneous general expenses.	Railroad commission expenses.	Total operation.	Total main. gen. office buildings, fixtures and grounds.	Total general.
\$2,328 12	\$338 84	\$111 48	.....	\$1,414 01	\$4,212 45	.....	\$4,212 45
1,200 00	7 89	8 18	\$23 60	.....	1,384 67	.....	1,384 67
538 81	.....	.....	.....	.....	588 81	.....	588 81
1,100 04	64 18	130 02	.....	.....	1,294 24	.....	1,294 24
60 00	.....	.....	99 57	.....	92 57	.....	92 57
1,200 00	114 90	.....	33 33	.....	1,348 23	.....	1,348 23
2,992 96	551 86	.....	1,235 69	.....	4,780 51	.....	4,780 51
150 00	.....	.....	.....	.....	150 00	.....	150 00
600 00	70 16	.....	118 67	.....	788 83	.....	788 83
200 00	.....	.....	9 97	.....	209 97	.....	209 97
7,630 00	1,365 29	.....	.....	276 80	9,272 09	.....	9,272 09
.....	.....	.....	10 25	.....	10 25	.....	10 25
210 00	15 00	.....	.....	10 00	235 00	.....	235 00
1,364 14	301 06	5 00	34 43	.....	1,704 63	\$9 53	1,707 18
196 92	20 60	.....	.....	.....	217 52	.....	217 52
.....	.....	.....	229 66	.....	229 66	.....	229 66
247 50	.....	.....	.....	.....	247 50	.....	247 50
300 00	4 12	.....	60 50	.....	364 62	.....	364 62
728 45	549 01	415 30	487 21	384 23	2,562 20	.....	2,562 20
1,237 50	1 40	.....	236 97	.....	1,475 87	.....	1,475 87
1,020 00	126 97	.....	.....	.....	1,146 97	.....	1,146 97
400 00	.....	.....	.....	.....	400 00	.....	400 00
1,013 33	179 85	98 67	21 80	298 57	1,607 23	8 02	1,615 24
60 00	.....	.....	.....	.....	60 00	.....	60 00
.....	.....	.....	470 00	.....	470 00	.....	470 00
250 50	.....	.....	.....	.....	250 50	.....	250 50
18 00	.....	34 30	.....	.....	52 30	.....	52 30
.....	4 19	.....	11 37	.....	15 56	.....	15 56
3,550 00	214 95	.....	206 90	.....	3,971 85	.....	3,971 85
.....	.....	.....	19 50	.....	19 50	.....	19 50
.....	.....	.....	493 76	.....	493 76	.....	493 76
209 99	.....	.....	.....	.....	209 99	.....	209 99
600 00	47 99	500 00	.....	.....	1,147 99	.....	1,147 99
300 00	126 60	.....	.....	.....	426 60	.....	426 60
1,628 55	208 28	.....	125 00	.....	1,961 83	.....	1,961 83
\$31,332 61	\$4,333 14	\$1,297 95	\$3,981 18	\$2,378 61	\$43,263 69	\$10 57	\$43,274 26

WATER UTILITIES.

DETAILED OPERATING

Location.	Name of Company.	Undistributed.					
		In- juries and dam- ages.	Insur- ance.	Sta- tionery and print- ing.	Stores de- part- ment ex- penses	Utility equip- ment ex- penses.	Total undis- trib- uted.
Antigo	Antigo Water Co.....			\$113 44			\$113 44
Arcadia	Municipal Water W'ks		\$30 75	10 25			40 00
Baraboo	Municipal Water W'ks		4 80	2 35			7 15
Berlin	Municipal Water W'ks		11 00				11 00
Black River Falls...	Municipal Water W'ks						
Burlington	Municipal Water W'ks		111 30	73 30			184 60
De Pere	Municipal Water W'ks						
Edgerton	Municipal Water W'ks		45 25				45 25
Evansville	Municipal Water W'ks		6 00				6 00
Grand Rapids	Municipal Water W'ks						
Hurley	Hurley Water Co.....			50 00			50 00
Kaukauna	Municipal Water W'ks		100 00				100 00
Lake Geneva	Lake G. W. & Lt. Co.		55 00				55 00
Lancaster	Municipal Water W'ks						
Manitowoc	M. Water W'ks Co....		25 50	41 10			66 60
Mayville	Municipal Water W'ks			30 41			30 41
Mazomanie	Municipal Water W'ks		11 48				11 48
Mellen	M. Water & Lt. Co....		133 70				133 70
Merrill	M. City. W. W'ks Co.		68 30				68 30
Neenah	Municipal Water W'ks			30 39			30 39
New London	Municipal Water W'ks						
New Richmond	Municipal Water W'ks						
Oconomowoc	Municipal Water W'ks		75 00	20 00			95 00
Oconto	O. City W. Supply Co.		68 50	28 00			96 50
Platteville	Municipal Water W'ks			63 60			63 60
Portage	Municipal Water W'ks		195 75	28 20			223 95
Rhinelander	Municipal Water W'ks						
Ripon	R. Lt. & Water Co....		129 54	11 51		\$17 94	158 99
River Falls	Municipal Water W'ks						
Shawano	Municipal Water W'ks		5 87	3 23			9 10
So. Milwaukee	Municipal Water W'ks						
Sparta	Municipal Water W'ks		60 00	23 50			83 50
Stanley	Municipal Water W'ks						
Stevens Point	S. P. Water Co.					14 07	14 07
Stoughton	Municipal Water W'ks						
Spooner	Municipal Water W'ks		27 00				27 00
Sturgeon Bay	Municipal Water W'ks						
Washburn	Municipal Water W'ks			2 00			2 00
Waukesha	Municipal Water W'ks		75 00				75 00
Whitewater	W. Water Works Co.		80 15				80 15
	Total		\$1,319 79	\$587 37		\$23 01	\$1,890 17

CLASS B.

EXPENSES—Concluded.

Summary of Operating Expenses.						Depreciation.	Taxes.	Total operating expenses.
Total pumping.	Total distribution.	Total commercial.	Total general.	Total undistributed.	Total of foregoing.			
\$3,473 58	\$184 04		\$4,212 45	\$113 44	\$7,983 51		\$3,401 53	\$10,385 04
1,335 11	96 19			40 00	1,421 29			1,421 29
1,984 58	236 23	\$78 40	1,234 67	7 15	3,599 03			3,599 03
2,392 53	129 50	9 50		11 00	2,542 53			2,542 53
1,543 43			538 81		2,081 24			2,081 24
3,524 09				184 50	3,708 59			3,708 59
2,141 69	271 05		1,294 24		3,706 88			3,706 88
2,410 62	29 28	100 00	99 37	46 25	2,673 73			2,673 73
1,806 68	241 31	70 00	60 00	6 00	1,694 49		408 07	2,087 56
3,042 41	677 05		1,348 33		5,067 69			5,067 69
12,566 60	6,235 68	500 00	4,780 51	50 00	24,133 77			24,133 77
3,835 98	243 24		150 00	100 00	4,334 22			4,334 22
3,424 10	230 35		788 88	55 00	4,498 23		692 96	5,191 24
2,551 45	110 02	3 50	209 97		2,904 94			2,904 94
3,731 83	809 78		9,273 09	66 60	13,873 35		\$1,019 89	16,898 15
1,498 51	41 20			30 41	1,570 12			1,570 12
217 00	16 00	4 48	10 25	11 43	265 21			265 21
730 00	35 00		235 00	133 70	1,133 70	\$440 00	79 00	1,653 70
7,699 99	537 89	723 43	1,707 18	68 30	10,755 78		2,637 33	13,343 16
4,404 92	2,568 92	15 20	217 53	36 39	7,243 05			7,243 05
1,726 54	133 78		229 66		2,087 98			2,087 98
2,125 00	492 30		247 50		2,864 80			2,864 80
1,368 37	231 15		354 63	95 00	1,989 14			1,939 14
8,679 23	394 35	397 83	2,563 30	95 50	12,020 66		2,701 30	15,321 06
4,480 23	538 49		1,475 97	63 60	6,558 19			6,538 19
4,688 16	637 20		1,146 97	223 95	6,746 23			6,746 23
5,569 24	769 38		400 00		6,737 62			6,737 62
2,790 66	43 98	323 34	1,615 24	158 99	4,937 21	1,633 11	1,119 99	7,689 31
774 88	20 41	40 35	60 00		895 64	1,467 00		2,363 64
4,589 61	32 00	5 67	470 00	9 19	5,066 47			5,056 47
7,084 56	72 64		250 50		7,407 70			7,407 70
3,731 71	368 27	265 65	52 30	83 50	4,493 43	1,160 00		5,653 43
1,080 64	46 45	175 00	15 56		1,267 65			1,267 65
5,393 00	973 33		3,971 85	14 07	10,251 25		1,655 97	11,917 22
4,373 36	591 17		19 50		4,983 03	4,368 35		9,351 38
697 50			495 75	27 00	1,213 25	220 00		1,503 25
969 56			309 99		1,199 55	150 00		1,349 55
1,278 33		60 00	1,147 99	9 00	4,433 33		2,297 75	6,738 37
10,827 33	3,990 19	50 02	426 60	75 00	15,338 64			15,338 64
1,945 14			1,961 33	30 15	3,937 13		696 35	4,634 00
\$139,705 14	\$22,007 78	\$3,321 36	\$43,274 26	\$1,899 17	\$210,297 71	\$10,007 46	\$17,835 63	\$238,140 30

WATER UTILITIES,

STEAM GENERATION

Location.	Name of Company.	OPERATION		
		Operating labor.	Fuel for steam.	Water for steam.
Antigo	Antigo Water Co.....		\$1,686 88	
Arcadia	Municipal Water Works.....	\$277 26	715 00	
Berlin	Municipal Water Works.....	300 00	1,075 72	
Burlington	Municipal Water Works.....	983 34	1,466 04	
Edgerton	Municipal Water Works.....	435 50	1,123 38	
Evansville	Municipal Water Works.....		589 60	
Hurley	Hurley Water Co.....	1,680 00	8,465 84	
Kaukauna	Municipal Water Works.....		1,885 16	
Lake Geneva.....	Lake Geneva Water & Lt. Co.....		1,688 38	
Lancaster	Municipal Water Works.....	600 00	1,576 86	
Manitowoc	Manitowoc Water Works Co.....	600 00	2,098 42	
Mazomanie	Municipal Water Works.....		117 00	
Mellen	Mellen Water & Lt. Co.....		360 00	
Merrill	Merrill City Water Works Co.....	637 75	4,949 13	
Neenah	Municipal Water Works.....	340 00	2,387 88	
New London.....	Municipal Water Works.....	429 04	888 48	
Oconomowoc	Municipal Water Works.....	335 00	555 95	
Oconto	Oconto City Water Supply Co.....	1,202 39	5,838 93	
Platteville	Municipal Water Works.....	920 00	2,738 31	
Portage	Municipal Water Works.....	490 02	2,286 15	
Rhinelander	Municipal Water Works.....	900 00	1,901 88	\$32 00
Ripon	Ripon Light & Water Co.....	443 00	3,590 16	
Shawano	Municipal Water Works.....	707 62	6,299 86	
So. Milwaukee	Municipal Water Works.....	984 60	3,683 39	
Sparta	Municipal Water Works.....	480 00	2,027 15	84 12
Stevens Point	Stevens Point Water Co.....	956 66	2,863 92	
Stoughton	Municipal Water Works.....	1,320 00	1,825 34	
Sturgeon Bay	Municipal Water Works.....	186 62	588 22	
Washburn	Municipal Water Works.....	577 35	1,490 16	
Waukesha	Municipal Water Works.....	1,279 73	4,852 37	
Whitewater	Whitewater Water Works Co.....	453 00	1,057 00	
Total		\$17,438 87	\$72,298 51	\$116 12

POWER GAS PRODUCTION

Location.	Name of Company.	OPERATION		
		Gas producer operating labor.	Gas producer fuel.	Gas producer water.
Mayville.....	Municipal Water Works.....		\$810 84	
Total.....			\$810 84	

CLASS B.

APPORTIONMENT ACCOUNT.

TION.		MAINTENANCE.				APPORTIONED TO—	
Miscellaneous steam supplies and expenses.	Total operation.	Boiler plant equipment.	Boiler plant buildings, fixtures and grounds.	Total maintenance.	Total cost of steam.	Water utility.	Other utilities.
.....	\$1,666 88	.....	.....	.....	\$1,636 88	\$1,666 88	.....
\$19 40	1,011 66	.....	\$29 39	\$29 39	1,041 05	1,041 05	.....
111 00	1,486 72	\$35 30	35 20	70 50	1,557 23	1,557 23	.....
263 16	2,062 54	.....	.....	.....	2,068 54	2,062 54	.....
53 84	1,612 72	33 36	.....	33 36	1,646 08	1,646 08	.....
.....	568 60	.....	.....	.....	538 60	568 60	.....
269 64	10,415 48	.....	235 91	235 91	10,651 39	10,651 39	.....
68 44	1,953 60	.....	25 86	25 86	1,979 46	1,979 46	.....
75 14	1,763 47	.....	.....	.....	1,763 47	1,763 47	.....
77 32	2,054 08	.....	.....	.....	2,054 08	2,054 08	.....
.....	2,715 92	.....	.....	.....	2,715 92	2,715 92	.....
17 60	117 00	.....	.....	.....	117 00	117 00	.....
.....	360 00	.....	.....	.....	360 00	360 00	.....
136 37	5,723 25	499 11	.....	499 11	6,223 36	6,223 36	.....
64 88	2,792 76	241 77	.....	241 77	3,034 53	3,034 53	.....
.....	1,277 08	2 35	.....	2 35	1,279 43	1,279 43	.....
9 56	890 95	23 04	.....	23 04	913 99	913 99	.....
.....	7,106 70	446 96	4 37	451 33	7,558 03	7,558 03	.....
65 88	3,815 05	2 35	1 76	4 10	3,819 15	3,819 15	.....
156 74	2,800 69	56 30	54 33	110 62	2,911 31	2,911 31	.....
54 52	.....	.....	.....	.....	.....	.....	.....
.....	2,833 88	.....	.....	.....	2,836 88	2,836 88	.....
46 97	4,080 13	20 16	7 33	26 90	4,117 12	4,080 13	\$2,058 57
1,539 51	8,506 99	415 73	231 45	647 18	9,244 17	8,061 39	6,162 78
180 12	4,831 11	91 00	8 25	99 25	4,930 36	4,930 36	.....
76 57	2,067 84	47 46	.....	47 46	2,715 30	2,715 30	.....
.....	3,373 12	1 06	57 38	58 43	3,381 55	3,381 55	.....
52 54	3,185 46	.....	90 00	90 00	3,275 46	3,275 46	.....
40 12	708 84	.....	.....	.....	708 84	708 84	.....
.....	2,108 43	47 30	.....	47 30	2,155 73	2,155 73	.....
40 92	6,217 34	.....	.....	.....	6,217 34	6,217 34	.....
85 25	.....	.....	.....	.....	.....	.....	.....
.....	1,530 51	53 08	.....	53 08	1,583 54	1,583 54	.....
20 51	.....	.....	.....	.....	.....	.....	.....
\$3,575 30	\$93,428 80	\$2,025 27	\$781 71	\$2,806 98	\$96,235 78	\$38,014 43	\$3,221 35

APPORTIONMENT ACCOUNT.

TION.		MAINTENANCE.				APPORTIONED TO—	
Miscellaneous gas producer supplies and expenses.	Total operation.	Gas producer equipment.	Gas producer buildings, fixtures and grounds.	Total maintenance.	Total cost of power gas.	Water utility.	Other utilities.
.....	\$810 84	.....	.....	.....	\$810 84	\$810 84	.....
.....	\$810 84	.....	.....	.....	\$810 84	\$810 84	.....

WATER UTILITIES.

BALANCE

A^a

Location.	Name of Company.	PROPERTY AND PLANT		Treasury securities.	Stocks, bonds and other investments.	Reserve, sinking and special fund assets
		Cost beginning of year.	Construction and equipment current year.			
Appleton	A. Water Works Co...	\$344,585 00	\$4,294 19	\$9,000 00	.....	.....
Ashland	A. Water Works Co...	664,397 06	1,745 36	.....	.....	.....
Beloit	B. W., G. & El. Co.	557,367 10	15,462 48	.....	\$4,000 00	\$979 64
Chippewa Falls	C. F. W. W. & L. Co.	263,184 85	.....	1,000 00	20,000 00	.....
Eau Claire.....	E. C. Water Co.....	263,029 67	4,322 15	.....	.....	10,169 17
Fond du Lac...	F. du. L. Water Co.	341,438 36	7,004 95	20,100 00	.....	579 74
Green Bay.....	G. B. Water Co.....	600,000 00	53,273 02	111,700 00	.....	.....
Janesville	J. Water Co.....	434,659 10	1,374 79	.....	.....	.....
Kenosha	Municipal Water W'ks	247,433 02	15,304 83	.....	.....	52,450 00
La Crosse	Municipal Water W'ks	433,319 54	30,562 52	.....	.....	745 24
Madison	Municipal Water W'ks	526,075 90	41,121 00	.....	.....	.....
Marinette	City Water Co.....	532,317 17	1,231 73	.....	.....	2,569 15
Milwaukee	Municipal Water W'ks	5,394,230 94	232,468 03	.....	.....	55,512 39
Oshkosh	O. Water Works Co.	759,904 09	14,685 88	.....	.....	.....
Racine	R. Water Co.....	1,348,963 70	10,175 73	.....	.....	.....
Sheboygan	Municipal W. W. ¹	305,310 30	948 86	.....	.....	.....
Superior	S. W., L. & P. Co...	1,479,191 56	14,276 65	131,847 50	.....	1,313 73
Watertown	Municipal Water W'ks	143,398 76	12,046 17	.....	.....	.....
Wausau	Municipal W. W. ² ...	211,717 16	16,889 06	.....	.....	.....
Total		\$15,941,098 88	\$536,167 39	\$273,147 50	\$34,000 00	\$125,004 19

¹ Balance sheet as of March 1, 1909,—as reported by the American W. W. & Guarantee Co.

CLASS A.

SHEET.

sets.

CURRENT ASSETS.					Prepaid ac- counts.	Open ac- counts.	Deficit.	Total assets.
Cash.	Notes and bills receiv- able.	Accounts receiv- able.	Materials and supplies.	Miscel- laneous current assets.				
\$1,588 25			\$3,374 42	\$1,002 82			\$178,979 19	\$542,713 37
12,442 75		\$1,879 24	1,498 30					671,946 71
	\$1,300 00	8,001 58	6,477 06		\$271 21	\$4,580 58	84,886 08	682,975 28
7,460 31		1,978 44	977 91			80 00		294,661 51
12,453 11								280,874 10
1,435 88		5,170 55	2,198 69		185 37		35,970 86	413,949 40
710 65		3,626 97						768,310 64
5,005 25								441,089 14
15,320 08		2,567 67	7,110 08	940 90	9,315 06			330,442 18
6,830 93		16,141 15	8,984 16	858 50				543,457 04
1,407 96			6,372 65					375,477 51
508 29		2,949 56	1,248 30	75 00			5,909 68	507,888 13
290,464 17		12,653 08	77,640 75					6,613,080 42
273 22	2,454 25		7,000 00					784,317 39
264 09		22,845 00	244 38	200 00				1,322,662 89
333 78		41,641 04		100 00				848,334 53
4,708 20	101 00	13,246 99	11,048 47	52,229 15	2,975 97			1,710,449 24
1,868 97			737 85		70 00			157,511 75
								228,606 29
\$362,016 49	\$3,756 25	\$182,701 22	\$130,376 02	\$55,410 37	\$12,767 55	\$4,610 58	\$304,986 56	\$17,896,087 50

* Complete balance sheet not furnished.

WATER UTILITIES.
BALANCE SHEET—
Liabil.

Locat on.	Name of Company.	CAPITAL LIABILITIES.		
		Capital stock preferred.	Capital stock common.	Funded debt.
Appleton	Appleton Water Works Co.....	\$100,000 00	\$100,000 00	\$300,000 00
Ashland	Ashland Water Works Co.....	125,000 00	175,000 00	215,000 00
Beloit	Beloit Water, Gas & Elec. Co..	40,000 00	200,000 00	280,000 00
Chippewa Falls	Chip. Falls W. W. & Ltg. Co.		115,000 00	180,000 00
Eau Claire	Eau Claire Water Co.....			100,000 00
Fond du Lac.....	Fond du Lac Water Co.....		200,000 00	198,500 00
Green Bay	Green Bay Water Co.....		300,000 00	133,000 00
Janesville	Janesville Water Co.....		200,000 00	175,000 00
Kenosha	Municipal Water Works.....			77,000 00
La Crosse	Municipal Water Works.....			200,000 00
Madison	Municipal Water Works.....			45,000 00
Marinette	City Water Co.....		200,000 00	300,000 00
Milwaukee	Municipal Water Works.....			141,250 00
Oshkosh	Oshkosh Water Works Co.....	88,000 00	200,000 00	
Racine	Racine Water Co.		400,000 00	949,000 00
Sheboygan	Municipal Water Works.....		250,000 00	500,000 00
Superior	Superior Water, Lt. & P. Co.		500,000 00	975,875 00
Watertown	Municipal Water Works.....			74,000 00
Wausau	Municipal Water Works.....			115,000 00
Total.....		\$353,000 00	\$2,840,000 00	\$4,938,625 00

Liabilities

Location.	Name of Company.	CURRENT LIABILITIES.	
		Deposits.	Miscellaneous current liabilities.
Appleton	Appleton Water Works Co.....		\$2,080 20
Ashland	Ashland Water Works Co.....	\$764 00	
Beloit	Beloit Water, Gas & Electric Co.....	1,119 47	3,861 19
Chippewa Falls	Chippewa Falls Water Works & Ltg. Co..		
Eau Claire	Eau Claire Water Co.....		
Fond du Lac.....	Fond du Lac Water Co.....	475 00	
Green Bay	Green Bay Water Co.....		
Janesville	Janesville Water Co.....		
Kenosha	Municipal Water Works.....		
La Crosse	Municipal Water Works.....		
Madison	Municipal Water Works.....		
Marinette	City Water Co.....		
Milwaukee	Municipal Water Works.....		
Oshkosh	Oshkosh Water Works Co.....		
Racine	Racine Water Co.....		
Sheboygan	Municipal Water Works.....		
Superior	Superior Water, Light & Power Co.....	1,000 00	155 92
Watertown	Municipal Water Works.....		
Wausau	Municipal Water Works.....		
Total.....		\$3,358 47	\$6,047 31

CLASS A.
Continued.
ties.

Mortgage liabilities.	RESERVE, SINKING AND SPECIAL FUND LIABILITIES.			CURRENT LIABILITIES.		
	Depreciation reserve fund.	Sinking funds.	Special funds.	Notes and bills payable.	Accounts payable.	Matured interest on funded debt unpaid.
.....	.....	.....	.....	\$5,000 00	.....	\$40,683 17
.....	.....	.....	.....	143,620 00	\$5,561 71	.....
.....	\$1,239 57	.....	.....	8,000 00	.....	607 50
.....	.....	\$10,169 17	.....	.....	.....	.....
.....	4,000 00	679 74	.....	7,086 33	3,306 38	.....
.....	.....	.....	.....	\$16,061 74	.....	.....
.....	.....	.....	.....	.....	13,478 84	.....
.....	.....	.....	\$315,147 80	.....	118 24	.....
.....	.....	.....	.....	86,711 92	.....	2,526 21
.....	.....	55,512 50	.....	.....	29,394 38	.....
\$424,000 00	.....	.....	.....	16,450 00	.....	.....
.....	.....	.....	.....	8,907 56	.....	.....
.....	.....	.....	.....	87,674 59	.....	.....
.....	19,500 00	1,318 75	649 36	49,177 83	5,006 80	51,665 00
.....
\$424,000 00	\$24,739 57	\$67,580 16	\$315,706 68	\$620,679 47	\$56,830 76	\$66,511 88

Concluded.

ACCRUED LIABILITIES.					Open accounts.	Surplus.	Total liabilities.
Taxes accrued.	Unmatured interest on funded debt accrued.	Unmatured interest on notes and bills payable accrued.	Dividends accrued.	Miscellaneous liabilities accrued.			
.....	.....	.....	.....	.....	.....	.....	\$542,773 37
.....	.....	.....	.....	.....	.....	\$151,182 71	671,946 21
\$1,457 96	\$5,898 33	\$539 24	.....	\$119 40	.....	.....	682,276 28
.....	2,320 00	.....	.....	.....	\$478 66	7,135 78	294,031 51
.....	.....	.....	.....	.....	.....	179,704 98	299,844 10
.....	.....	.....	.....	.....	.....	.....	413,949 40
.....	.....	.....	.....	.....	119,358 90	.....	798,310 64
.....	.....	.....	.....	.....	.....	66,089 14	441,089 14
.....	.....	.....	.....	.....	.....	259,983 34	350,442 18
.....	2,887 30	.....	.....	22,904 15	.....	1,315 06	542,457 04
.....	.....	.....	.....	.....	.....	530,477 51	575,477 51
3,650 00	6,000 00	.....	.....	.....	.....	597,888 13	597,888 13
.....	.....	.....	.....	.....	.....	6,366 872 09	6,638,029 42
4,850 00	13,316 67	.....	.....	.....	.....	55,837 39	784,317 39
.....	.....	.....	.....	.....	.....	6,608 06	1,332,682 89
.....	1,245 00	.....	.....	9,464 99	.....	.....	848,334 68
.....	4,575 20	561 22	.....	.....	.....	107,987 64	1,710,449 24
.....	.....	.....	.....	.....	.....	88,511 75	157,511 75
.....	.....	.....	.....	.....	.....	113,006 23	223,006 23
\$9,957 98	\$36,243 50	\$1,100 46	.....	\$32,977 54	\$119,737 56	\$7,960,322 21	\$17,896,087 50

WATER UTILITIES,

BALANCE

As

Location.	Name of Company.	PROPERTY AND PLANT.		Treas- ury securi- ties.	Stocks, bonds and other in- vest- ments.
		Cost beginning of year.	Con- struction and equip- ment current year.		
Antigo	Antigo Water Co.....	\$204,048 13	\$7,717 20		
Arcadia	Municipal Water Works...	19,134 52	434 30		
Baraboo	Municipal Water Works...	137,661 42	1,678 55		
Berlin	Municipal Water Works...	63,636 30			
Black River Falls...	Municipal Water Works...	23,290 41	1,147 20		
Burlington	Municipal Water Works...	45,544 06	14,554 98		
De Pere	Municipal Water Works...	77,362 84	10,179 83		
Edgerton	Municipal Water Works...	38,414 68	2,089 97		
Evansville	Municipal Water Works...	40,307 03	70 64		
Grand Rapids	Municipal Water Works...	112,000 00	2,477 97		
Hurley	Hurley Water Co. ¹	426,777 69			
Kaukauna	Municipal Water Works...	56,833 62	1,105 05		
Lake Geneva	L. G. Water & Lt. Co....	121,946 07	4,376 90		\$3,000 00
Lancaster	Municipal Water Works...	73,532 05	1,610 20		
Manitowoc	M. Water Works Co.....	440,299 01	8,973 38		
Mayville	Municipal Water Works...	29,084 49	1,953 10		
Mazomanie	Municipal Water Works...	10,400 00	600 00		
Mellen	Mellen Water & Lt. Co....	23,775 00	1,945 20	\$12,350 00	
Merrill	M. City Water Works Co..	339,179 83	2,774 87		
Neenah	Municipal Water Works...	94,339 20			
New London	Municipal Water Works...	37,121 61	2,494 41		
New Richmond	Municipal Water Works...	24,000 00	5,000 00		
Oconomowoc	Municipal Water Works...	59,811 20	305 40		
Oconto	City Water Supply Co....	111,189 19	10,336 33		
Platteville	Municipal Water Works...	57,360 34	6,842 37		
Portage	Municipal Water Works...	65 425 37	1,761 04		
Rhineland	Municipal Water Works...	92,342 22	5,379 05		
Ripon	Ripon Light & Water Co..	125,861 45	1,799 30	1,000 00	
River Falls	Municipal Water Works...	37,437 70	760 47		
Shawano	Municipal Water Works...	14,669 00			
So. Milwaukee	Municipal Water Works...	142,559 66	3,130 34		
Sparta	Municipal Water Works...	58,008 00	3,130 00		
Stanley	Municipal Water Works...	21,452 90	5,575 37		
Stevens Point	Stevens Point Water Co..	125,892 90	1,073 96	25,000 00	
Stoughton	Municipal Water Works...	83,617 82	3,664 56		
Spoooner	Municipal Water Works...	15,083 00			
Sturgeon Bay	Municipal Water Works ¹ ..	14,393 25			
Washburn	Municipal Water Works...	213,421 46			
Waukesha	Municipal Water Works...	124,000 00	3,400 00		
Whitewater	W. Water Works Co.....	154,115 85			
Total.....		\$3,994,211 77	\$118,320 99	\$38,350 00	\$3,000 00

¹ Covers Ironwood, Mich., plant. Report for year ending Dec. 31, 1908.

CLASS B.

SHEET

sets.

Re- serve, sinking and special fund assets.	CURRENT ASSETS.					Pre- paid ac- counts	Open ac- counts.	Deficit.	Total assets.
	Cash.	Notes and bills re- ceiv- able.	Ac- counts receiv- able.	Ma- terials and sup- plies.	Miscel- laneous current assets.				
	\$197 13		\$8,733 04	\$2,500 00					\$223,195 50
	77 18			1,109 20					30,755 20
	7,267 24			1,203 50					147,799 71
\$3,650 00			9 12		\$50 00				66,545 43
			1,611 82	1,032 68					27,083 11
				167 50					60,266 54
	664 29			139 80					88,346 81
	1,408 54		90 00	55 00					42,008 19
	2,059 06		49 82	433 55					42,908 10
				1,506 87					115,984 84
80 00	8,723 68		4,089 61	300 00			\$3,000 00		437,620 18
	583 27		265 77	25 00					86,112 71
	287 51		2,018 07	721 24		\$17 00			132,378 79
			150 00	130 89		11 11			76,424 25
	1,119 16		1,267 10						451,637 65
	773 09							\$4,290 82	37,000 00
	65 00		98 00	150 00		157 22			11,000 00
	168 74		1,909 72	513 91	125 00		35,880 68		38,683 43
39,829 25	13,578 73		12 75	359 85		11 98			890,517 70
	495 30		828 86	449 91					148,124 78
									41,320 00
	1,247 69		350 00	179 00		50 00			29,000 00
	238 91		9,763 52						61,939 19
	6,038 62			2,044 94		63 23			131,546 95
									72,349 60
			6,314 27	2,072 60					67,186 41
775 15	147 72	\$848 51	167 48	880 20	6 57		2,534 10		109,008 14
1,907 00		226 00							135,400 48
	1,219 03			571 15					40,331 17
									16,459 18
19,293 58		3,911 33							168,944 85
	488 48		1,358 82	1,160 76		71 94			64,168 00
	80 85		111 10						37,219 72
	506 98	250 00		500 00				146,776 16	300,000 00
	2,114 86			1,555 65					90,812 89
			1,843 46	20 00					16,946 46
150 00			342 67		287 80				15,176 72
	563 75	66 50						31,388 29	245,440 00
	2,770 16		100 00						140,270 16
			588 85						154,654 20
\$65,684 92	\$48,148 47	\$4,702 34	\$41,987 87	\$19,740 80	\$469 37	\$382 48	\$41,414 73	\$182,454 77	\$4,558,857 89

* Report for six months—utility commenced business Jan. 4, 1909.

WATER UTILITIES.

BALANCE SHEET—

Liabil

Location.	Name of Company.	CAPITAL LIABILITIES.		
		Capital stock—preferred.	Capital stock—common.	Funded debt.
Antigo	Antigo Water Co.....		\$20,000 00	
Arcadia	Municipal Water Works.....			
Baraboo	Municipal Water Works.....			\$25,000 00
Berlin	Municipal Water Works.....			20,000 00
Black River Falls..	Municipal Water Works.....			
Burlington	Municipal Water Works.....			
De Pere	Municipal Water Works.....			77,000 00
Edgerton	Municipal Water Works.....			27,000 00
Evansville	Municipal Water Works.....			40,000 00
Grand Rapids	Municipal Water Works.....			61,000 00
Hurley	Hurley Water Co. ¹	\$20,000 00		220,000 00
Kaukauna	Municipal Water Works.....			55,500 00
Lake Geneva	Lake Geneva Water & Lt. Co..		32,600 00	
Lancaster	Municipal Water Works.....			15,000 00
Manitowish	Manitowish Water Works Co.....		20,000 00	
Mayville	Municipal Water Works.....			37,000 00
Mazomanie	Municipal Water Works.....			2,000 00
Mellen	Mellen Water & Light Co.....	5,000 00	20,000 00	
Merrill	Merrill City Water Works Co.....		125,000 00	190,000 00
Neenah	Municipal Water Works.....			60,000 00
New London	Municipal Water Works.....			35,000 00
New Richmond	Municipal Water Works.....			
Oconomowoc	Municipal Water Works.....			33,500 00
Ontario	Ontario City Water Supply Co.....		100,000 00	
Platteville	Municipal Water Works.....			23,000 00
Portage	Municipal Water Works.....			29,000 00
Rhinelander	Municipal Water Works.....			83,000 00
Ripon	Ripon Light & Water Co.....		38,840 16	68,000 00
River Falls	Municipal Water Works.....			10,500 00
Shawano	Municipal Water Works.....			5,500 00
So. Milwaukee	Municipal Water Works.....			70,000 00
Sparta	Municipal Water Works.....			8,000 00
Stanley	Municipal Water Works.....			
Stevens Point	Stevens Point Water Co.....		175,000 00	125,000 00
Stoughton	Municipal Water Works.....			
Spooner	Municipal Water Works.....			14,500 00
Sturgeon Bay	Municipal Water Works.....			8,910 00
Washburn	Municipal Water Works.....		100,000 00	
Wausau	Municipal Water Works.....			68,000 00
White-water	Whitewater Water Works Co.....		80,000 00	73,500 00
Total.....		\$205,000 00	\$671,400 16	\$1,584,510 00

¹ Report includes Ironwood, Mich., plant.

CLASS B.

Continued.

ities.

Mortgage liabilities.	RESERVE, SINKING, AND SPECIAL FUND LIABILITIES.			CURRENT LIABILITIES.		
	Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Accounts payable.	Matured interest on funded debt unpaid.
\$75,000 00						
		\$3,650 00		\$466 90		\$4,200 00
						30 00
		712 50				3,458 00
83,000 00				12,342 84		2,916 61
200,000 00						
5,750 00	\$440 00			2,082 50	\$487 55	86 70
				49,691 27	580 36	5,562 48
					833 62	
	5 25			16,100 00	2,677 50	
	8,118 82			215,600 00		
	1,632 11			11,060 50	911 25	
	1,467 00			296 25		
					3,185 91	
	1,160 00				750 52	
	4,808 35			594 55		
	200 00			1,191 86		
100,000 00				2,594 91	415 50	
30,000 00		1,200 00		44,690 00		
				1,154 20		
\$494,750 00	\$17,981 53	\$5,562 50		\$159,367 23	\$9,632 11	\$16,258 74

* In litigation.

WATER UTILITIES.

BALANCE SHEET—

Liabilities

Location.	Name of Company.	CURRENT LIABILITIES— Concluded.	
		Deposits.	Miscellaneous current liabilities.
Antigo	Antigo Water Co.		
Arcadia	Municipal Water Works.....		
Baraboo	Municipal Water Works.....		
Berlin	Municipal Water Works.....		
Black River Falls...	Municipal Water Works.....		
Burlington.....	Municipal Water Works.....		
De Pese.....	Municipal Water Works.....		
Edgerton	Municipal Water Works.....		
Evansville	Municipal Water Works.....		
Grand Rapids	Municipal Water Works.....		
Hurley	Hurley Water Co.....		
Kaukauna	Municipal Water Works.....		
Lake Geneva	Lake Geneva Water & Light Co.....		
Lancaster	Municipal Water Works.....		
Manitowoc	Manitowoc Water Works Co		
Mayville	Municipal Water Works.....		
Mazomanie	Municipal Water Works.....		
Mellen	Mellen Water & Light Co.....		
Merrill	Merrill City Water Works Co.....		
Neenah	Municipal Water Works.....		\$4,270 46
New London	Municipal Water Works.....		
New Richmond	Municipal Water Works.....		
Oconomowoc	Municipal Water Works.....		
Oconto	Oconto City Water Supply Co.....		
Platteville	Municipal Water Works.....		
Portage	Municipal Water Works.....		
Rhineland	Municipal Water Works.....		
Ripon	Ripon Light & Water Co.....		19 50
River Falls	Municipal Water Works.....		
Shawano	Municipal Water Works.....		
South Milwaukee ...	Municipal Water Works.....		
Sparta	Municipal Water Works.....		
Stanley	Municipal Water Works.....		
Stevens Point	Stevens Point Water Co.....		
Stoughton	Municipal Water Works.....		
Spooner	Municipal Water Works.....		
Sturgeon Bay	Municipal Water Works.....		
Washburn	Municipal Water Works.....		
Waukesha	Municipal Water Works.....		
Whitewater	Whitewater Waterworks Co.....		
Total.....			\$4,289 96

CLASS B.

Concluded.

Concluded.

ACCRUED LIABILITIES.					Open acc. unts.	Surplus.	Total liabilities.
Taxes accrued.	Unma- tured in- terest on funded debt ac- crued.	Unma- tured in- terest on notes and bills pay- able ac- crued.	Dividends accrued.	Miscel- laneous liabilities accrued.			
\$3,401 58						\$44,799 97	\$48,199 50
						20,755 20	20,755 20
						38,599 71	147,799 71
						32,895 43	66,545 43
						36,615 31	37,063 11
						60,266 54	60,266 54
						11,316 31	33,346 31
						15,008 19	42,008 19
						2,909 10	42,909 10
						54,984 84	115,984 84
				\$3,459 12		10,298 33	437,990 93
						33,612 71	33,612 71
	\$127 50					1,437 34	132,366 79
						60,266 54	75,434 25
						51,667 65	451,667 65
							37,000 00
						9,000 00	11,000 00
45 00						3,743 37	38,586 43
1,294 00							330,547 70
	700 00					32,623 94	143,124 76
						5,366 37	41,300 09
						29,000 00	29,000 00
	558 33				\$15 33	27,890 36	61,939 29
						13,743 37	131,546 95
						49,349 50	72,349 50
	105 00					25,908 59	67,136 41
						7,408 14	106,008 14
		\$99 86				13,327 10	123,400 46
						26,364 17	40,331 17
	103 12					10,567 31	16,459 13
	143 33					95,768 94	103,944 35
						53,714 15	64,168 09
						27,219 73	27,219 73
							300,000 00
						35,379 99	90,349 39
						965 20	16,946 46
						3,226 26	15,176 72
	750 00						245,440 00
						41,070 16	140,370 16
							154,654 30
\$3,740 58	\$3,527 23	\$99 86		\$3,459 12	\$15 33	\$1,090,145 04	\$4,568,857 39

WATER UTILITIES—

BALANCE

Location.	Name of Company.	AS	
		Property and plant.	Current and accrued and cash.
Algoma	Municipal Water Works	\$24,502 71	\$1,220 00
Alma Center	Municipal Water Works	13,089 07	
Bayfield	Municipal Water Works	38,679 00	348 50
Beaver Dam	Beaver Dam Water Co.	259,794 91	6,985 68
Benton	Municipal Water Works	4,541 56	
Bloomer	Municipal Water Works	15,000 00	
Brodhead	Municipal Water Works	18,000 00	
Colby	Municipal Water Works	7,875 00	225 00
Cumberland	Municipal Water Works	15,349 50	
Deerfield	Municipal Water Works	5,000 00	
Dodgeville	Municipal Water Works	296,468 94	116 11
Elkhorn	Municipal Water Works	14,865 73	6,216 03
Ellsworth	Municipal Water Works	15,000 00	750 00
Elroy	Municipal Water Works	15,000 00	300 00
Fennimore	Municipal Water Works	16,000 00	
Fort Atkinson	Municipal Water Works ¹		
Glenwood	Municipal Water Works	13,855 46	
Gildden	Municipal Water Works	13,000 00	16 00
Hillsboro	Hillsboro Water Works	5,150 00	
Hudson	Municipal Water Works	58,256 15	
Iron River	Iron River Water, Light & Power Co.	19,947 00	7,316 64
Juneau	Municipal Water Works	23,000 00	
Ladysmith	Municipal Water Works	3,756 60	
Lake Mills	Municipal Water Works	16,444 33	332 25
Lodi	Municipal Water Works	18,327 12	
Mauston	Municipal Water Works	23,000 00	4,626 61
Menasha	Municipal Water Works	94,250 00	1,222 00
Menomonie	Menomonie Water Works Co.	100,077 69	1,004 70
Merrillan	Municipal Water Works	7,824 00	
Milton Junction	Milton Junction Water Works	10,000 00	
Mondovi	Municipal Water Works	20,431 22	1,181 58
Monroe	Municipal Water Works	98,780 36	6,678 90
Neillsville	Municipal Water Works	60,000 00	
Onalaska	Municipal Water Works	15,000 00	125 00
Port Washington	Municipal Water Works	(²)	
Prairie du Chien	Artesian Well Co.	4,172 00	220 32
Rice Lake	Municipal Water Works	32,254 00	1,235 00
Richland Center	Municipal Water Works	240,000 00	
Sharon	Municipal Water Works	20,500 00	41 00
Shell Lake	Municipal Water Works	5,000 00	1,750 00
Shullsburg	Municipal Water Works ¹		
Soldiers Grove	Municipal Water Works ¹		
Spring Valley	Municipal Water Works ¹		
St. Croix Falls	Municipal Water Works	15,000 00	
Sun Prairie	Municipal Water Works	22,162 06	277 00
Tomah	Municipal Water Works	75,000 00	2,407 85
Tomahawk	Municipal Water Works	32,769 32	2,709 78
Two Rivers	Municipal Water Works	66,736 95	5,427 23
Waupaca	Municipal Water Works	74,436 0 ²	921 48
Waupun	Municipal Water Works	33,412 98	1,075 17
Wauwatosa	Municipal Water Works	56,917 00	6,198 50
West Bend	Municipal Water Works	30,245 91	857 45
Total		\$1,596,852 68	\$61,787 01

¹ In litigation.² Estimated.

CONDENSED FORM.

SHEET.

SETS.		LIABILITIES.				
Deficit.	Total.	Capital stock.	Funded debt.	Current and accrued liabilities.	Surplus.	Total.
\$311 95	\$26,035 26		\$19,500 00	\$6,535 26		\$26,035 26
	13,089 07	\$9,500 00			3,589 07	13,089 07
	39,027 50			1,484 68	37,542 82	39,027 50
	26,780 59	125,000 00	132,750 00	465 97	8 554 02	266,780 59
	4,541 56		3,000 00	18 00	923 59	4,541 56
	15,000 00		14,000 00	480 00	510 00	15,000 00
	18,000 00				18,000 00	18,000 00
	8,100 00		8,100 00			8,100 00
	15,349 50		2,000 00	70 00	13,279 50	15,349 50
	5,000 00		1,750 00	87 50	3,162 50	5,000 00
	26,585 05		20,000 00		6,585 05	26,585 05
	21,081 79			655 68	20,426 11	21,081 79
	15,750 00		11,250 00	750 00	3,750 00	15,750 00
	15,300 00		6,350 00		8,950 00	15,300 00
3,000 00	19,000 00		19,000 00			19,000 00
	13,855 46		5,000 00	754 00	7,581 46	13,855 46
	13,016 00		10,000 00		3,016 00	13,016 00
	5,150 00				5,150 00	5,150 00
	58,250 15		20,000 00	15 00	38,241 15	58,250 15
	27,263 64		15,880 00	10,156 57	1,247 07	27,263 64
	23,000 00		11,000 00		12,000 00	23,000 00
	3,756 60				3,756 56	3,756 60
	16,776 58				16,776 53	16,776 58
	18,327 12		7,600 00		10,727 12	18,327 12
	27,626 61		6,000 00		21,626 61	27,626 61
	95,472 00		65,000 00	240 00	30,232 00	95,472 00
117,917 61	219,000 00	100,000 00	119,000 00			219,000 00
	7,824 00		7,000 00		824 00	7,824 00
	10,000 00			10,000 00		10,000 00
	21,612 80		14,000 00	1,139 60	6,473 20	21,612 80
	105,459 26	89,500 00		4,167 92	11,771 34	105,459 26
	60,000 00		5,000 00		55,000 00	60,000 00
	15,125 00		14,000 00		1,125 00	15,125 00
	4,392 32	4,172 00			220 32	4,392 32
	33,489 00				33,489 00	33,489 00
	40,000 00				40,000 00	40,000 00
	20,541 00			5,000 00	15,541 00	20,541 00
	6,750 00		5,500 00	685 25	563 75	6,750 00
	15,000 00				15,000 00	15,000 00
	22,439 66		4,500 00	450 00	17,489 66	22,439 66
	77,407 85		30,000 00	10 40	47,377 45	77,407 85
	35,479 10			1,500 00	33,979 10	35,479 10
	72,164 18		40,000 00	2,815 71	29,348 47	72,164 18
	75,337 54		54,700 00		20,637 54	75,337 54
	34,488 15	5,000 00			29,488 15	34,488 15
	63,115 50		16,000 00	3,006 49	44,019 01	63,115 50
	31,103 36		25,000 00	904 90	5,993 37	31,103 36
\$121,229 56	\$1,781,869 20	\$333,172 00	\$714,000 00	\$51,474 02	\$683,133 18	\$1,781,869 20

* Under construction—Value not given for 1909.

* Balance sheet not given for 1909.

WATER UTILITIES,
RATIO OF OPERATING

Location.	Name of Company.	PER CENT		
		Pumping.	Distrib- ution.	Commer- cial.
Antigo	Antigo Water Co.....	23.45	1.77	.....
Appleton	Appleton Water Works Co.....	25.20	2.05	.98
Arcadia	Municipal Water Works.....	20.42	6.77	.....
Ashland	Ashland Water Works Co.....	27.45	6.72	2.09
Baraboo	Municipal Water Works.....	55.30	7.97	2.13
Beloit	Beloit Water, Gas & Elec. Co.....	51.05	4.39	.78
Berlin	Municipal Water Works.....	24.10	5.09	.58
Black River Falls...	Municipal Water Works.....	74.11	.....	.....
Burlington	Municipal Water Works.....	95.08	.....	.....
Chippewa Falls	C. F. Water Works & Ltg. Co.....	26.33	4.41	8.60
De Pere	Municipal Water Works.....	57.78	7.31	.....
Eau Claire	Eau Claire Water Co.....	52.80	12.35	11.13
Edgerton	Municipal Water Works.....	20.00	1.09	3.73
Evansville	Municipal Water Works.....	62.50	11.58	2.35
Fond du Lac.....	Fond du Lac Water Co.....	30.50	22.12	2.10
Grand Rapids	Municipal Water Works.....	60.04	13.36	.....
Green Bay	Green Bay Water Co.....	41.05	9.47	.64
Hurley	Hurley Water Co.....	52.05	25.87	2.07
Janesville	Janesville Water Co.....	30.50	8.03	.48
Kaukauna	Municipal Water Works.....	68.50	5.73	.....
Kenosha	Municipal Water Works.....	47.25	42.92	5.03
La Crosse	Municipal Water Works.....	33.30	14.95	.....
Lake Geneva	Lake Geneva Water & Light Co....	66.35	4.46	.....
Lancaster	Municipal Water Works.....	38.38	3.78	.11
Madison	Municipal Water Works.....	69.51	15.43	.....
Manitowoc	Manitowoc Water Works Co.....	22.09	4.75	.....
Marinette	City Water Co.....	26.09	2.84	6.82
Mayville	Municipal Water Works.....	25.44	2.62	.....
Masomanie	Municipal Water Works.....	24.04	5.81	1.74
Mellen	Mellen Water & Light Co.....	44.17	2.12	.....
Merrill	Merrill City Water Works Co.....	57.43	4.41	5.41
Milwaukee	Municipal Water Works.....	40.63	22.58	22.57
Neeah	Municipal Water Works.....	60.81	25.46	.22
New London	Municipal Water Works.....	32.64	6.36	.....
New Richmond	Municipal Water Works.....	74.12	17.12	.....
Oconomowoc	Municipal Water Works.....	64.89	11.41	.....
Oconto	Oconto City Water Supply Co.....	56.64	5.78	2.60
Oshkosh	Oshkosh Water Works Co.....	48.29	4.96	.....
Platteville	Municipal Water Works.....	68.31	8.21	.....
Portage	Municipal Water Works.....	69.49	10.12	.....
Racine	Racine Water Co.....	22.43	9.40	7.05
Rhineland	Municipal Water Works.....	39.66	11.40	.....
Ripon	Ripon Light & Water Co.....	26.30	.64	4.21
River Falls	Municipal Water Works.....	22.79	.86	1.71
Shawano	Municipal Water Works.....	39.73	.63	.11
Sheboygan	Municipal Water Works.....	46.98	7.22	5.55
So. Milwaukee	Municipal Water Works.....	25.65	.98	.....
Sparta	Municipal Water Works.....	65.84	6.51	4.72
Stanley	Municipal Water Works.....	51.80	3.66	12.81
Stevens Point	Stevens Point Water Co.....	44.42	8.16	.....
Stoughton	Municipal Water Works.....	44.23	6.00	.....
Spooner	Municipal Water Works.....	46.24	.....	.....
Sturgeon Bay	Municipal Water Works.....	73.32	.....	.....
Superior	Superior Water, Light & P. Co....	35.67	11.63	7.61
Washburn	Municipal Water Works.....	48.31	.....	.98
Watertown	Municipal Water Works.....	54.72	25.47	.....
Waukesha	Municipal Water Works.....	70.32	25.60	.33
Wausau	Municipal Water Works.....	72.25	12.68	.07
Whitewater	Whitewater Water Works Co.....	29.32	.....	.....

**CLASS A AND CLASS B.
EXPENSES AND EARNINGS.**

DIVISION OF OPERATING EXPENSES.

General.	Undis-tributed.	Total of foregoing.	Depre-ciation.	Taxes.	Total operating expenses.	Percentage of operating expenses to operating revenues.
40.60	1.09	76.87		23.13	100.00	61.73
34.50	2.06	78.88		21.12	100.00	83.33
	2.81	100.00			100.00	94.84
20.07	4.60	61.93		38.04	100.00	54.83
34.40	.20	100.00			100.00	25.97
24.54	.84	81.60		18.40	100.00	49.40
	.43	100.00			100.00	27.60
26.89		100.00			100.00	64.94
	4.97	100.00			100.00	111.33
6.60	.10	46.04	17.37	36.69	100.00	38.29
34.91		100.00			100.00	41.04
14.98	8.79	100.00			100.00	34.37
3.45	1.73	100.00			100.00	63.14
2.88	.29	80.69		19.31	100.00	62.82
16.88	1.29	72.54	14.04	13.42	100.00	63.73
96.60		100.00			100.00	68.46
19.74	4.74	72.54		27.46	100.00	33.63
19.80	.80	100.00			100.00	56.85
44.69	.66	84.35		15.65	100.00	53.65
3.46	2.31	100.00			100.00	79.90
4.72	.07	100.00			100.00	45.07
1.84		100.00			100.00	48.74
15.28	1.07	87.16		12.84	100.00	49.73
7.23		100.00			100.00	69.69
12.62	2.18	99.74		.26	100.00	70.96
54.89	.39	82.12		17.88	100.00	45.54
20.61	.40	67.36		32.64	100.00	49.66
	1.94	100.00			100.00	69.40
3.97	4.44	100.00			100.00	58.73
14.23	8.09	68.00	26.62	4.78	100.00	74.39
12.80	.51	80.61		19.39	100.00	61.68
2.32	1.90	100.00			100.00	39.73
3.00	.51	100.00			100.00	51.47
11.00		100.00			100.00	54.07
8.64		100.00			100.00	100.00
18.80	4.90	100.00			100.00	36.15
16.72	.23	82.37		17.63	100.00	42.01
22.01	.74	73.00		24.00	100.00	90.43
22.50	.98	100.00			100.00	50.42
17.01	3.32	100.00			100.00	85.44
36.01	.18	75.12		24.88	100.00	34.97
5.94		100.00			100.00	98.25
21.01	2.06	64.22	21.22	14.56	100.00	59.49
2.64		37.90	62.10		100.00	44.73
9.28	.20	100.00			100.00	176.35
23.96	.33	83.66		16.34	100.00	90.40
3.87		100.00			100.00	101.42
.88	1.48	79.48	20.52		100.00	75.46
1.23		100.00			100.00	137.00
33.33	.11	86.02		13.98	100.00	63.03
.20		50.58	49.42		100.00	98.59
32.74	1.70	80.77	19.23		100.00	81.82
15.56		88.88	11.12		100.00	393.85
8.24		63.15	19.92	16.93	100.00	70.68
16.92	.03	66.14	33.86		100.00	58.19
19.18	.63	100.00			100.00	83.27
2.77	.48	100.00			100.00	91.19
7.17	6.83	100.00			100.00	39.99
40.17	1.64	81.64		18.36	100.00	50.41

WATER UTILITIES.

RATIO OF OPERATING

Location.	Name of Company.	PER CENT	
		Pumping.	Distribution.
Algoma	Municipal Water Works.....	84.63	.97
Alma Center	Municipal Water Works.....	89.30	10.64
Bayfield	Municipal Water Works.....	93.94	2.73
Beaver Dam	Beaver Dam Water Co.....	56.06	12.61
Benton	Municipal Water Works.....		100.00
Bloomer	Municipal Water Works.....	91.77	4.93
Brothhead	Municipal Water Works.....	17.64	82.36
Colby	Municipal Water Works.....	100.00	
Cumherland	Municipal Water Works.....		2.60
Deerfield	Municipal Water Works.....	100.00	
Dodgeville	Municipal Water Works.....	75.46	23.71
Elkhorn	Municipal Water Works.....	90.07	2.01
Ellsworth	Municipal Water Works.....	100.00	
Elroy	Municipal Water Works.....	100.00	
Fennimore	Municipal Water Works.....	98.67	
Fort Atkinson	Municipal Water Works.....	65.92	
Glenwood	Municipal Water Works.....	80.76	19.24
Gildden	Municipal Water Works.....	96.09	
Hillsboro	Hillsboro Water Works.....	92.72	
Hudson	Municipal Water Works.....	47.54	45.40
Iron River	Iron River Water, Lt. & P. Co.....	81.30	1.21
Juneau	Municipal Water Works.....	93.57	4.43
Ladysmith	Municipal Water Works.....	89.41	
Lake Mills	Municipal Water Works.....	95.99	4.01
Lodi	Municipal Water Works.....	93.83	5.14
Mauston	Municipal Water Works.....	100.00	
Menasha	Municipal Water Works.....	88.12	
Menomonie	Menomonie Water Works.....	93.21	1.79
Merrillan	Municipal Water Works.....	100.00	
Milton Junction	M. & M. Jet. Water Works.....	82.11	4.83
Mondovi	Municipal Water Works.....	87.40	
Monroe	Municipal Water Works.....	67.43	6.25
Neillsville	Municipal Water Works.....	58.18	41.82
Onalaska	Municipal Water Works.....	100.00	
Pt. Washington	Municipal Water Works.....	96.22	
Prairie du Chien	Artesian Well Co.....		
Rice Lake	Municipal Water Works.....	93.53	6.47
Richland Center	Municipal Water Works.....	96.37	2.97
Sharon	Municipal Water Works.....	97.87	2.13
Shell Lake	Municipal Water Works.....	94.18	.98
Shullsburg	Municipal Water Works.....	85.65	13.71
Soldiers Grove	Municipal Water Works.....	100.00	
Spring Valley	Municipal Water Works.....	100.00	
St. Croix Falls	Municipal Water Works.....	79.73	15.57
Sun Prairie	Municipal Water Works.....	86.72	13.28
Tomah	Municipal Water Works.....	100.00	
Tomahawk	Municipal Water Works.....	100.00	
Two Rivers	Municipal Water Works.....	86.20	
Waupaca	Municipal Water Works.....	41.84	1.99
Waupun	Municipal Water Works.....	100.00	
Wauwatosa	Municipal Water Works.....	96.42	3.58
West Bend	Municipal Water Works.....	92.50	

CONDENSED FORM.

EXPENSES AND EARNINGS.

DIVISION OF OPERATING EXPENSES.					Per cent of operating expenses to gross earnings.
General.	Total of fore- going.	Depreci- ation.	Taxes.	Total operat- ing expenses.	
14.40	100.00			100.00	83.39
	100.00			100.00	127.10
3.33	100.00			100.00	82.32
10.38	79.05		20.95	100.00	58.53
	100.00			100.00	103.60
3.30	100.00			100.00	152.50
	100.00			100.00	105.05
	100.00			100.00	68.35
8.91	100.00			100.00	115.42
	100.00			100.00	100.00
.83	100.00			100.00	84.22
7.92	100.00			100.00	66.96
	100.00			100.00	94.95
	100.00			100.00	73.75
1.33	100.00			100.00	190.62
5.27	71.19	28.81		100.00	50.32
	100.00			100.00	99.12
3.91	100.00			100.00	59.57
	92.72		7.28	100.00	56.91
7.06	100.00			100.00	73.01
12.53	95.04		4.96	100.00	113.80
	100.00			100.00	85.60
10.50	100.00			100.00	223.40
	100.00			100.00	128.33
1.03	100.00			100.00	44.60
	100.00			100.00	75.00
11.88	100.00			100.00	26.45
5.00	100.00			100.00	32.38
	109.00			100.00	88.41
	85.99		18.01	100.00	45.90
12.60	100.00			100.00	39.45
4.01	77.69	22.31		100.00	60.73
	100.00			100.00	167.67
	100.00			100.00	133.66
3.78	100.00			100.00	66.50
23.76	28.76		71.24	100.00	28.83
	100.00			100.00	107.33
.71	100.00			100.00	83.22
	100.00			100.00	94.30
4.84	100.00			100.00	86.12
.64	100.00			100.00	165.88
	100.00			100.00	137.12
	100.00			100.00	76.28
4.70	100.00			100.00	204.35
	100.00			100.00	89.46
	100.00			100.00	106.67
	100.00			100.00	58.82
13.80	100.00			100.00	52.71
56.20	100.00			100.00	19.26
	100.00			100.00	81.24
	100.00			100.00	64.65
7.50	100.00			100.00	730.40

WATER UTILITIES—ALL WATER WORKS.
EQUIPMENT DATA.

Location.	Name of Company.	BOILERS.		PUMPS.	RESERVOIRS.				FILTERS.		STANDPIPES.							
		No.	Total rated H. P.		No.	Capacity in M gal- lons per day.	No.	Head, feet.	Capacity in M gal- lons.	No.	Kind.	Capacity in M gal- lons.	No.	Distance from pump- ing station in feet.	Height in feet.	Capacity in M gal- lons.		
Algoma..... Alma Center.. Antico..... Appleton..... Arcadia..... Ashland..... Baraboo..... Bayfield..... Beaver Dam.. Beloit..... Benton..... Berlin..... Black R. Falls Bloomer..... Brohdhead... Burlington... Chippewa Falls	Mun. Water Works..	2	160	2	Stillwell-Hierce, Smith- Vale Duplex	900	1	87										
	Mun. Water Works..	1	250	1	Gould Triplex	200								1	2,640	30		
	Antico Water Co....	2	250	2	Laidlow-Dunn Gordon-Du- plex.	3,000	1		70				1	100	100	150		
	A. Water Works Co..	2	250	3	2 Deane Duplex; 1 Knowles Duplex.	4,500	1	50	2,700	3	Rapid sand...	2,250						
	Mun. Water Works..	2	160	1	Smith-Vale	500	1	183	175									
	A. Water Works Co..	3	350	4	2 Holly; 1 Deane; 1 Lawrence	7,100												
	Mun. Water Works..	1	125	3	2 Deane power; 1 Worthing- ton steam.	6,000					3	Slow sand...	3,000	1	6,000	52	275.5	
	Mun. Water Works..	2	150	2	Stillwell Duplex	50	1	16	150									
	B. D. Water Works..	2	200	2	Worthington Duplex	3,000								1	5,580	84	180	
	B. Water, G. & E. Co.	3	200	9	3 Fairbanks-Morse; 2 Smith- Vale; 2 De Laval.	8,000	1	14	423					1	240	22	1,125	
	Mun. Water Works..	1	100	1	Sturtevant	12												
	Mun. Water Works..	2	140	2	Laidlow-Dunn-Gordon	2,000	2	135	300									
	Mun. Water Works..	1	50	2	Smith-Vale; Gordon, Max- well.	2,000								1	2,000	100	150	
	Mun. Water Works..				Fairbanks-Morse	180												
	Mun. Water Works..				1 Gould Capacity; 1 Fair- banks-Morse	1,800								1		40	68	
	B. Water Works....		2	220	2	1 Smith-Vale; 1 Harr Duplex	864	1	12	85								
	C. F. W. W. & Lig. Co.		2	200	3	1 Phoenix Triplex; 2 Deane Duplex.	2,500							1	2,640	100	70	
													1			368		

WATER UTILITIES ALL WATER WORKS.
EQUIPMENT DATA (concluded).

Location.	Name of Company.	BOILERS.		PUMPS.	RESERVOIRS.			FILTERS.		STANDPIPES.		
		No.	Total rated H. P.		Kind.	Capacity in M gal- lons per day.	No.	Head (feet).	Capacity in M gal- lons.	No.	Kind.	Capacity in M gal- lons.
Waukesha.....	Mun. Water Works.....	2	180	2	Knowles Duplex.....	1,800	2	.....	.....	1	1,300	.....
Waupaca.....	Mun. Water Works.....	5	.....	5	4 Smith-Valle, Byron Jack- son.....	1,864	1	127	282	.....	.....	23
Waupun.....	Mun. Water Works.....	3	223	2	Deane.....	700	1	.....	45	1	2,000	74
Wausau.....	Mun. Water Works.....	2	200	2	Holly.....	8,000	.....	.....	.....	1	.....	35
Wauwatosa.....	Mun. Water Works.....	2	140	2	Smith-Valle.....	2,000	1	.....	176	1	200	135
West Bend.....	Mun. Water Works.....	1	.....	1	Deane Triplex.....	720	.....	.....	.....	1	3,000	22
Whitewater.....	W. Water Works Co.....	2	180	2	Deane.....	3,000	1	5	855	1	2,000	125
												75
												90
												87
												108
												60
												185

¹ Constant flow artesian well.

WATER UTILITIES—ALL WATER WORKS.
WATER SUPPLY, PUMPAGE, PRESSURE, MAINS, SERVICES AND METERS.

Location.	Name of Company.	Sources of water supply.	Number of intakes of wells.	Depth of water at intake or well.	Power for pumps H. P.	Total water pumped		Range of ordinary pressure, Pounds.	Range of fire pressure, Pounds.	SERVICE CONNECTIONS.			Number of meters.	Miles of distribution mains.
						M. gals.	Average daily pumpage, M. gals.			Fountains.	Hydrants.	Commercial.	Total.	
Alzoma.....	Mun. Water Works.....	Lake, shal. well.	11—1W	7—16	180	164,250	450	30—50	80—115	.....	37	146	163	2.
Anna Center.....	Mun. Water Works.....	Well.....	1W	315	16	(.)	.....	62.5	80	.....	10	31	41	1.
Antigo.....	Antigo Water Co.....	Impounding Res.	11—1W	6—25	250	182,370	449.7	35—44	80—110	3	89	522	624	11.7
Appleton.....	A. Water Wks. Co.....	Shallow well.....	21—3W	600—823	170	581,104	1,065.9	25—75	90—125	19	149	1,386	1,633	480
Arcadia.....	Mun. Water Works.....	River, deep wells	1W	370	160	(.)	300	80—92	80—92	.....	28	103	131	2.7
Ashland.....	A. Water Works Co.....	Well.....	11—11W	21—75	330	432,504	1,184.9	20—45	80—125	3	243	1,878	2,124	328
Baraboo.....	Mun. Water Works.....	Lake wells.....	11—7W	15—53	125	299,098	820	65—80	110—125	4	.....	964	908	162
Bayfield.....	Mun. Water Works.....	Lake.....	11	46	157	41,277	113	10—120	10—120	1	39	261	301	4.5
Beaver Dam.....	B. D. Water Wor. S.....	Springs, wells.....	2W	100—300	200	302,000	830	.....	.....	.....	134	790	924	4
Beloit.....	B. W. G. & Elec. Co.....	Springs, wells.....	46W	40—80	550	729,615	1,989	30—55	70—100	8	180	1,423	1,621	9
Benton.....	Mun. Water Works.....	Wells.....	1W	380	100	10,950	30	.....	.....	1	13	.....	14	1.
Berlin.....	Mun. Water Works.....	Wells.....	2W	480	140	49,471	136	50—60	100—120	5	81	456	542	8.9
Blk. R. Falls.....	Mun. Water Works.....	Creek, well.....	11—1W	10—50	50	33,300	100	70—100	70—100	2	.....	306	308	94
Bloomer.....	Mun. Water Works.....	Well.....	1W	130	130	5,418	16	21—63	21—63	2	17	36	55	25
Brodhead.....	Mun. Water Works.....	Wells.....	6W	101—981	75	.....	.....	60—80	120—140	3	32	180	215	5.0
Burlington.....	B. Water Works.....	Wells.....	3W	155—1,100	220	54,630	160	65—70	65—70	5	68	472	545	472
Chippewa Falls.....	C. F. W. W. & L. Co.....	Springs.....	9W	.....	200	(.)	.....	40—75	40—75	8	102	1,009	1,779	29
Colby.....	Mun. Water Works.....	Impounding Res. well.....	11—1W	45	160	(.)	.....	31—35	34—80	.....	14	7	21	1.1
Cumberland.....	Mun. Water Works.....	Well.....	1W	650	280	(.)	.....	41—41	41	2	.....	177	188	2.3
De Pere.....	Mun. Water Works.....	Well.....	2W	120—152	9	(.)	.....	.....	.....	.....	.....	74	74	.....
Dodgeville.....	Mun. Water Works.....	Well.....	5W	680—1,000	80	72,800	180	60—65	60—65	2	83	524	430	57
Eau Claire.....	E. C. Water Co.....	Well.....	2W	300—40	120	10,950	30	.....	.....	4	31	95	130	75
Edgerton.....	Mun. Water Works.....	Well.....	56W	1,000	4,100	(.)	.....	.....	.....	16	378	2,215	1,901	482
Elkhorn.....	Mun. Water Works.....	Well.....	1W	1,000	160	71,577	185	65—70	100—120	1	53	418	472	6
			1W	1,050	350	(?) 20,000	54.5	45—60	60—80	2	46	211	201	4.6

WATER UTILITIES—ALL WATER WORKS.
WATER SUPPLY, PUMPAGE, PRESSURE, MAINS, SERVICES, AND METERS—Continued.

Location.	Name of Company.	Source of water supply.	Number of intakes or wells.	Depth of water at intake or well.	Power for pumps. H. P.	Total water pumped M. gallons.	Average daily pumpage, M. gals.	Range of ordinary pressure, Pounds.	Range of fire pres- sure, Pounds.	Fountains.	Hydrants.	SERVICE CONNECTIONS.		No. of meters.	Miles of distribu- tion mains.
												Commercial.	Total.		
Ellsworth.....	F. Water Co.....	Well.....	1W	600	30	1,978	7.8	41-110	44-110	2	29	66	95	74	2.2
Elroy.....	Mun. Water Works Co.....	Wells.....	3W	125	230	3,000	8.5	40-60	40-60	2	24	260	363	1	4.0
Evansville.....	Mun. Water Works.....	Well.....	2W	22	200	16,000	45	45-75	75	2	50	195	247	98	2.7
Fond du Lac.....	F. du L. Water Co.....	Wells.....	1W 8W	855 480-755	200	3,000	8.4	45-80	100-130	8	10	83	93	6	3.6
Ft. Atkinson.....	Mun. Water Works.....	River, art. well.....	1L 1W	553 5	230	75,000	2,132	18-30	190-125	8	86	421	2,728	1,551	30.5
Glenwood.....	Mun. Water Works.....	Well.....	1L 1W	250 250	230	9,110	25	0-10	40-60	2	18	86	106	404	8.1
Goulden.....	Mun. Water Works.....	River, well.....	1L 1W	15 15	40	3,530	10	18-18	48-64	2	18	86	106	404	1.3
Grand Rapids.....	Mun. Water Works.....	River, springs.....	1L 6W	10 900	50	102,187	280	75-92	92-130	3	102	556	631	154	11.0
Green Bay.....	G. B. Water Co.....	Wells.....	4W	900	880	433,657	1,180	40	85-100	6	368	3,435	73,719	44.1	44.1
Hillsboro.....	H. Water Co.....	Well.....	1W	147	.....	9	24	30-35	100-120	.....	.....	135	135	.....	1.5
Hudson.....	Mun. Water Works.....	Well.....	2W	330-600	130	145,205	400	18-104	18-104	.....	68	615	1,820	.....	8.6
Hurley.....	H. W. Water Co.....	River.....	1L	25	135	253,000	750	80	120	1	43	241	284	8	6.0
Iron River.....	I. R. W. L. & P. Co.....	Wells.....	1L 15W	25-35	135	183,000	500	80	120	1	43	241	284	8	6.0
Janesville.....	J. Water Co.....	Impounding res. wells.....	1L 3W	25-1,100	375	338,410	982	45-75	190-120	12	312	2,205	2,619	756	29.6
Juneau.....	Mun. Water Works.....	Wells.....	2W	370-700	30	( )	.....	.....	.....	1	32	130	102	1	2.8
Kaukauna.....	Mun. Water Works.....	Wells.....	2W	620-633	160	80,420	223	30-75	30-75	3	7	389	382	115	0.4
Kenosha.....	Mun. Water Works.....	Lake, wells.....	1L 7W	1,000	25	1,000,000	1,738	70-75	90-100	7	7	3,016	3,030	1,801	35.7
La Crosse.....	Mun. Water Works.....	River.....	2L 1W	13	140	1,048,848	3,000	30-100	100-100	10	482	3,670	4,162	1,541	4.2
Lady Smith.....	Mun. Water Works.....	River, well.....	1L 1W	20-1,123	60	9,828	27	30-70	85-100	.....	28	103	131	2	2.3
Lake Geneva.....	L. G. W. & L. Co.....	Spring, well.....	6W	20-1,123	.....	65,000	180	50-70	190-120	3	78	278	359	206	7.5
Lake Mills.....	Mun. Water Works.....	Wells.....	2W	400	.....	32,800	90	40-60	40-60	1	40	420	461	45	1.7
Lancaster.....	Mun. Water Works.....	Spring.....	1W	14	160	27,375	75	40-60	60-80	1	3	522	533	56	8.7
Lodi.....	Mun. Water Works.....	Well.....	1W	12	150	14,000	40	80	80-140	1	28	161	193	.....	4.2
Madison.....	Mun. Water Works.....	Wells.....	10W	223	430	609,011	1,065	86	86-140	4	310	4,186	4,540	4,300	73.6
Manitowoc.....	M. Water Wks. Co.....	Impounding res. riv. r. well.....	2L 1W	13	375	352,317	985	65-81	190-120	6	215	1,613	1,834	1,037	22.8
Marinette.....	City W. Co. of M'n'te	River, lake, well.....	2L 1W	765	240	504,940	1,630	.....	.....	.....	252	2,107	2,160	74	31.9

WATER UTILITIES—ALL WATER WORKS.

WATER SUPPLY, PUMPAGE, PRESSURE, MAINS, SERVICE, AND METERS—Continued.

Location.	Name of Company	Source of water supply.	Number of intakes or wells.	Depth of water at intake or well.	Power for pump, H. P.	Total water pumped, M. gals.	Average daily pumpage, M. gals.	Range of ordinary pressure, Pounds.	Range of fire pressure, Pounds.	SERVICE CONNECTIONS.			No. of meters.	Miles of distribution mains.
										Fountains.	Hydrants.	Commercial.		
Stanley.....	Mun. Water Works.	Wells.....	2W	30	35	5,700	15	60-65	125-150	3	24	63	120	3.3
St. Croix Falls.....	Mun. Water Works.	Well.....	1W	32	100	2,100	6	50-55	50-95	.....	12	37	40	1.3
Stevens Point.....	S. P. Water Co.....	Well, river.....	11-2W	25	100	103,436	530	55-65	75-125	2	145	551	646	12.6
Stoughton.....	Mun. Water Works.	Wells, river.....	11-3W	37-1,010	140	92,600	254	40-70	60-140	2	97	625	724	11.9
Sturgeon Bay.....	Mun. Water Works.	Lake.....	11	.....	375	6,410	35	60-70	120-130	.....	18	1	19	1.7
Sun Prairie.....	Mun. Water Works.	Well.....	1W	712	.....	1,800	5	55-58	58	2	32	112	146	3.7
Superior.....	S. W. L. & P. Co.....	Wells.....	8W	38-45	300	615,857	1,687	43-70	90-115	22	642	3,583	4,247	51.6
Tonah.....	Mun. Water Works.	Wells.....	4W	30-110	120	61,000	161	.....	.....	2	50	523	564	6.9
Tonahawk.....	Mun. Water Works.	Springs.....	2 S	16-21	140	(1)	.....	40	120-130	1	36	541	578	5.0
Two Rivers.....	Mun. Water Works.	Lake.....	11	14	250	3,973	105	35-50	85-100	3	71	418	492	6.3
Washburn.....	Mun. Water Works.	Lake, Ind. res.....	31	18	160	24,750	275	40-110	40-110	.....	.....	434	436	2
Watertown.....	Mun. Water Works.	Wells.....	2W	760	1,032	291,513	790	65-75	100-110	5	3167	736	908	19.7
Waukesha.....	Mun. Water Works.	Wells.....	4W	1,000	1,900	197,752	180	55-68	55-68	5	213	1,036	1,256	22.2
Waunaca.....	Mun. Water Works.	Wells, river.....	11-20W	50	225	83,180	239	50-55	55-10	.....	77	380	457	7.3
Waupun.....	Mun. Water Works.	Wells.....	2W	755-965	223	54,750	130	52-60	52-60	1	46	429	476	5.7
Wausau.....	Mun. Water Works.	Wells.....	31W	40-134	300	600,000	1,640	55-110	110-120	1	223	2,348	8.5	38
Watkins.....	Mun. Water Works.	Well.....	1W	1,350	140	42,647	114	60-80	60-91	1	.....	357	358	23.0
West Bend.....	Mun. Water Works.	Well.....	1W	1,255	50	(2) 15,000	50	67	67	.....	.....	25	25	1.1
Whitewater.....	W. Water Wks. Co..	Wells.....	4W	250-1,000	160	75,000	207	62-74	100-120	6	101	310	417	9.2

(1) No records.

(2) Estimated.

Financial and Operating Statistics of Public Utilities.— D. Telephone.

PREFACE.

Owing to the complicated nature of the tables, the following statement is submitted in explanation of the statistics for telephone utilities. The statistics show the revenues and expenses for each exchange system, which are arranged into classes A, B, C and D, and a separate class of very small telephone companies using a specially prepared "Condensed Form." Statistics are also presented for the toll line companies. Since most telephone utilities operate more than one exchange system, the revenues and expenses of the exchange systems have been combined for the respective corporations in the INCOME ACCOUNT and BALANCE SHEET for the UTILITY AS A WHOLE. The INCOME ACCOUNT also contains the operations of the toll service.

The only exchange systems this year included in class A are those of the Wisconsin Telephone Company. This company changed its accounting system to comply with the Railroad Commission's requirements during the year covered by this report and was, therefore, unable to submit its accounts for the entire year upon the regular class A blanks. It submitted two reports for each exchange, that for the first six months of the fiscal year being in accordance with its former accounting system, and that for the second six months period upon the Commission's form. These two statements are shown separately in detail and are combined in the general corporate INCOME ACCOUNT and BALANCE SHEET which appear in the tables for the UTILITY AS A WHOLE.

The tables as herewith presented show first the INCOME ACCOUNTS for the UTILITY AS A WHOLE arranged in alphabetical order with respect to the corporate titles of the companies, the second column showing the location of the general offices. This table is followed by the statements of DETAILED OPERATING REVENUES for the different classes of EXCHANGE SYSTEMS arranged in alphabetical order of cities where such exchanges are located and also show the general corporate titles of the companies which appear in the tables for the UTILITY AS A WHOLE and into which the exchange reports as indicated are finally closed. No detailed statement of revenues and expenses is shown for the small telephone companies using the Condensed Form, such information being confined to the INCOME ACCOUNT and BALANCE SHEET for each company.

Following the statements of EXCHANGE REVENUES are the DETAILED STATEMENTS OF OPERATING EXPENSES designed and arranged for the different classes of exchanges, as explained in connection with the revenue tables.

The PHYSICAL and EQUIPMENT DATA are presented in two tables, the first being for the class A exchanges of the Wisconsin Telephone Co. and the second table showing such data for classes B, C and D exchanges.

TELEPHONE UTILITIES.

Italic figures denote deficits.

INCOME ACCOUNT—

Name of Company.	Location of office.	Number of systems in- cluding toll.	Total operating revenues.
Abbotsford El. Lt. & Tel. Co.....	Abbotsford	1	\$3,338 43
Almond Tel. Co.....	Almond	1	3,386 37
Amery Tel. Co.....	Amery	1	2,923 43
Amherst Tel. Co.....	Amherst	1	2,793 51
Anderson, O. I., Tel. Co. ¹	Colfax	1	3,102 06
Antigo Tel. Co.....	Antigo	1	15,267 46
Arkansas Tel. Co.....	Arkansas	1	1,033 00
Ashland Home Tel. Co.....	Ashland	1	20,421 10
Badger Tel. Co.....	Oconomowoc	3	2,341 37
Badger Tel. Co.....	Richland Center.....	1	1,161 25
Badger State Tel. & Teleg. Co.....	Neillsville	3	7,142 97
Ball, J. L., Tel. Co.....	Augusta	1	4,178 50
Baldwin Tel. Exchange.....	Baldwin	1	4,233 10
Bangor Tel. Co.....	Bangor	1	7,200 00
Baraboo Farmers Mut. Tel. Co.....	Baraboo	1	1,336 75
Baraboo Tel. Co.....	Baraboo	2	15,238 26
Barron County Tel. Co. ²	Barron	4	14,985 71
Basswood & Eagles Corners T. Co.....	Muscoda	1	519 09
Bayfield County Tel. Co.....	Washburn	1	4,017 79
Belmont & Pleasant View T. Co.....	Belmont	1	1,697 19
Beloit Farm Tel. Co.....	Beloit	1	3,042 51
Beloit Home Tel. Co.....	Beloit	2	27,003 16
Biramwood Tel. Co.....	Biramwood	1	493 73
Black Earth Tel. Co.....	Black Earth.....	1	2,665 03
Bloomer Tel. Co. ¹	Bloomer	1	6,383 85
Boscobel Tel. Co.....	Boscobel	1	2,401 15
Brandon Tel. Co. ³	Brandon	1	378 27
Briggsville & Big Sp'g T. Co.....	Briggsville	1	578 00
Brill & Long Lake T. Co.....	Brill	1	144 45
Bristol Tel. Co.....	Bristol	1	2,816 63
Broadhead Tel. Co.....	Broadhead	1	7,183 16
Brooklyn Tel. Co. ⁴	Brooklyn	1	4,806 77
Burlington, Brighton & Wheatl'd T. Co.	Wheatland	1	3,457 05
Burl., Rochester & Ka'sv. T. Co.....	Rochester	1	5,095 81
Cambria Tel. Co.....	Cambria	1	200 00
Cedar Grove Tel. Co.....	Cedar Grove	1	1,530 70
Central Wis. Tel. Co.....	Black River Falls... 1	1	20,234 80
Chippewa County Tel. Co.....	Chippewa Falls..... 1	1	9,012 99
Chippewa Valley Tel. Co.....	Bruce	6	10,283 60
Citizens Tel. Co. ¹	Racine	1	44,152 83
Citizens Tel. Exchange.....	Sheboygan	3	35,873 16
Citizens Tel. Co.....	Waupaca	1	3,613 80
City Tel. Co.....	Turtle Lake	1	928 01
Clear Lake Tel. Co. ⁵	Clear Lake	1	1,300 37
Clinton Tel. Co.....	Clinton	1	6,401 89
Colby Tel. Co.....	Colby	1	1,654 00
Coloma Tel. Co.....	Coloma	1	2,994 37
Cottage Grove Tel. Co.....	Cottage Grove	1	1,103 35
Cumberland Tel. Co.....	Cumberland	1	3,528 39
Deerfield Tel. Co.....	Deerfield	1	1,670 05

* Does not include utilities using condensed form of report.

¹ Report for year ending Dec. 31, 1908.² Includes Prairie Farm and Cameron exchanges, not reported under individual exchanges.

ALL CLASSES.*

UTILITY AS A WHOLE.

Total operating expenses.	Net operating revenue or deficit.	Non-operating revenues.	Gross income or deficit of operating systems.	Non-operating revenues of utility as a whole.	Gross income or deficit.
\$2,081 05	\$1,307 38	.....	\$1,307 38	.....	\$1,307 38
3,350 10	26 27	\$93 17	60 44	\$44 03	113 47
2,019 21	874 22	23 04	900 26	.....	900 26
2,213 37	583 13	.....	583 13	.....	583 13
2,036 00	1,004 00	.....	1,004 00	.....	1,004 00
6,882 29	8,385 17	41 40	8,425 57	.....	8,425 57
635 00	368 00	.....	378 00	.....	368 00
16,626 91	3,794 19	129 00	3,923 19	.....	3,923 19
2,634 64	206 73	.....	206 73	.....	206 73
813 06	353 19	.....	353 19	.....	353 19
5,727 81	1,415 16	83 85	1,502 01	.....	1,502 01
3,570 66	607 93	.....	607 93	.....	607 93
1,444 96	2,791 24	.....	2,791 24	.....	2,791 24
3,144 00	4,056 00	.....	4,056 00	.....	4,056 00
1,355 23	78 48	.....	78 48	.....	78 48
9,542 91	5,715 35	745 51	6,460 86	.....	6,460 86
7,837 19	7,998 53	103 59	7,202 03	.....	7,202 03
287 73	231 27	.....	231 27	.....	231 27
3,455 00	562 72	.....	562 72	.....	562 72
1,037 90	659 16	115 80	724 95	.....	724 95
1,743 33	1,290 21	52 55	1,351 76	.....	1,351 76
21,295 18	5,707 98	15 05	5,692 93	.....	5,692 93
390 27	103 46	48 70	152 16	.....	152 16
1,651 29	1,013 74	.....	1,013 74	.....	1,013 74
3,122 07	3,264 78	.....	3,264 78	.....	3,264 78
1,633 51	772 64	11 15	783 79	.....	783 79
277 56	100 71	60	101 31	.....	101 31
543 42	34 58	.....	34 58	.....	34 58
34 95	109 50	.....	109 50	.....	109 50
1,826 25	939 33	.....	939 33	.....	939 33
4,447 01	2,736 15	.....	2,736 15	.....	2,736 15
2,924 64	1,882 13	47 76	1,929 89	.....	1,929 89
2,576 01	881 04	17 04	888 08	.....	888 08
3,868 70	1,227 11	18 42	1,245 53	.....	1,245 53
193 00	7 00	.....	7 00	.....	7 00
1,758 62	228 72	13 09	214 43	.....	214 43
10,451 50	9,782 71	.....	9,782 71	.....	9,782 71
7,329 15	1,083 75	49 58	1,733 33	.....	1,733 33
9,503 21	485 39	.....	485 39	.....	485 39
21,812 73	21,310 10	.....	21,310 10	.....	21,310 10
30,336 57	6,536 50	.....	6,536 50	.....	6,536 50
1,631 23	1,982 57	.....	1,982 57	.....	1,982 57
831 32	96 79	21 95	118 65	520 00	638 65
601 00	690 28	.....	690 28	5 10	704 38
4,894 26	1,507 63	104 82	1,612 45	.....	1,612 45
638 31	1,015 69	18 60	1,034 29	.....	1,034 29
2,944 36	49 99	.....	49 99	.....	49 99
820 89	278 46	.....	278 46	.....	278 46
2,326 39	1,201 99	79 70	1,281 69	.....	1,281 69
968 04	702 01	.....	702 01	.....	702 01

* Report for 8 months.

* Report for 18 months.

* Report for 6 months.

TELEPHONE UTILITIES.

Italic figures denote deficits.

INCOME ACCOUNT—UTILITY

Name of Company.	Location of office.	DEDUCTIONS FROM	
		Interest on funded debt and real estate mortgages.	Interest on floating debt.
Abbotsford El. Lt. & Tel. Co.....	Abbotsford		
Almond Tel. Co.....	Almond	\$90 00	
Amery Tel. Co.....	Amery		\$575 26
Amherst Tel. Co.....	Amherst		
Anderson, O. I., Tel. Co.....	Colfax		150 00
Antigo Tel. Co.....	Antigo		
Arkansaw Tel. Co.....	Arkansaw		52 50
Ashland Home Tel. Co.....	Ashland	6,908 00	
Badger Tel. Co.....	Oconomowoc		
Badger Tel. Co.....	Richland Center ..		
Badger State Tel. & Teleg. Co.....	Neillsville		
Ball, J. L., Tel. Co.....	Augusta		
Baldwin Tel. Exchange.....	Baldwin		
Bangor Tel. Co.....	Bangor		
Baraboo Farmers Mut. Tel. Co.....	Baraboo		
Baraboo Tel. Co.....	Baraboo		
Barron County Tel. Co.....	Barron		
Basswood & Eagles Corners T. Co.....	Muscoda		
Bayfield County Tel. Co.....	Washburn		
Belmont & Pleasant View T. Co.....	Belmont		
Beloit Farm Tel. Co.....	Beloit		
Beloit Home Tel. Co.....	Beloit		
Birnamwood Tel. Co.....	Birnamwood		39 11
Black Earth Tel. Co.....	Black Earth		123 80
Bloomer Tel. Co. ²	Bloomer		124 39
Boscobel Tel. Co.....	Boscobel		26 19
Brandon Tel. Co.....	Brandon		
Briggsville & Big Sp'g T. Co.....	Briggsville		
Brill & Long Lake T. Co.....	Brill		
Bristol Tel. Co.....	Bristol		
Brodhead Tel. Co.....	Brodhead		
Brooklyn Tel. Co. ²	Brooklyn		10 38
Burl., Brighton & Wheatland T. Co....	Wheatland		61 25
Burlington, Rochester & Ka'sv. T. Co...	Rochester		138 00
Cambria Tel. Co.....	Cambria		
Cedar Grove Tel. Co.....	Cedar Grove		17 50
Central Wis. Tel. Co.....	Black River Falls ..		190 50
Chippewa County Tel. Co.....	Chippewa Falls ..		
Chippewa Valley Tel. Co.....	Bruce		285 98
Citizens Tel. Co. ²	Racine	8,029 94	
Citizens Tel. Exchange.....	Sheboygan	3,505 00	47 25
Citizens Tel. Co.....	Waupaca	564 00	
City Tel. Co.....	Turtle Lake		200 00
Clear Lake Tel. Co.....	Clear Lake		57 50
Clinton Tel. Co.....	Clinton	440 00	
Colby Tel. Co.....	Colby		
Coloma Tel. Co.....	Coloma		
Cottage Grove Tel. Co.....	Cottage Grove		59 78
Cumberland Tel. Co.....	Cumberland		
Deerfield Tel. Co.....	Deerfield		135 83

¹ Does not include utilities using condensed form of report.² Report for year ending Dec. 31, 1908.

ALL CLASSES.¹

AS A WHOLE—Continued.

GROSS INCOME.		DISPOSITION OF NET INCOME.				Surplus or deficit for year.
Other deduc- tions.	Total deduc- tions.	Net income or deficit.	Dividends.	Other deduc- tions.	Total deduc- tions.	
		\$1,307 38	\$1,307 38		\$1,307 38	
	\$60 00	53 47		\$3 00	3 00	\$50 47
	575 96	325 00	325 00		325 00	
		583 13	251 25		251 25	331 88
	150 00	854 00				854 00
		8,426 57	4,000 00		4,000 00	4,426 57
	52 50	315 30				315 50
	6,603 00	2,679 81				2,679 81
		206 73				206 73
		353 19				353 19
		1,502 01		1,237 09	1,237 09	264 92
		607 93				607 93
		2,791 24	2,291 24		2,291 24	500 00
		4,056 00	1,500 00		1,500 00	2,556 00
		18 48				18 48
		6,460 86				6,460 86
		7,202 03	3,115 00		3,115 00	4,087 03
		231 27				231 27
		562 72	900 00		900 00	357 28
		724 96				724 96
		1,351 76	320 43		320 43	1,031 33
		5,692 03	5,670 00		5,670 00	22 03
	36 11	117 05	16 66		16 66	100 39
	123 80	889 94		518 39	518 39	371 55
	124 30	3,140 39				3,140 39
	20 10	757 00				757 00
		101 31				101 31
		34 58				34 58
		190 50				190 50
		930 38	233 87		233 87	696 51
		2,736 15				2,736 15
	10 38	1,919 51	900 00		900 00	1,019 51
	61 25	836 83	1,000 00		1,000 00	163 17
	138 03	1,107 33	1,031 25		1,031 25	76 28
		7 00				7 00
	17 50	231 93				231 93
	100 55	9,591 15				9,591 15
		1,733 33				1,733 33
	285 98	190 11				190 11
	8,028 94	13,281 16				13,281 16
	3,642 25	2,894 31				2,894 31
	564 00	1,418 57				1,418 57
	200 00	438 65				438 65
	57 50	616 88	3 50		3 50	643 38
	440 03	1,172 45	900 00		900 00	272 45
		1,034 29				1,034 29
		49 90				49 90
	50 78	218 68	208 28		208 28	10 10
		1,281 69	1,250 00		1,250 00	31 69
	135 83	596 18				596 18

¹ Report for 18 months.

TELEPHONE UTILITIES,

Italic figures denote deficits.

INCOME ACCOUNT—UTILITY

Name of Company.	Location of office.	Number of systems including toll.	Total operating revenues.
Deer Park Tel. Co.....	Deer Park	1	740 20
Douglas County Tel. Co.....	Superior	1	18,835 00
Eagle Tel. Co.....	Eagle	8	22,093 38
Est. Fond du Lac Co. Tel. Co.....	Eden	1	1,716 86
East Valley Tel. Co.....	Campbellsport	1	1,014 68
Eastern Wis. Tel. Co.....	Chilton	8	13,176 33
Eau Claire County Tel. Co.....	Eau Claire	1	2,039 74
Eau Galle Tel. Co.....	Eau Galle	1	1,151 95
Edgerton Tel. Co. ⁷	Edgerton	1	9,833 42
Eldorado & Friendship Tel. Co. ³	Fond du Lac	1	318 17
Elroy Tel. Co. ²	Elroy	1	4,189 55
Ettrick Tel. Co.....	Ettrick	1	876 58
Eureka Tel. Co.....	Neosho	1	2,795 31
Evansville Tel. Exch.....	Evansville	1	10,913 14
Farmers Ind. Tel. Ass'n.....	Caroline	1	950 35
Farmers Inter-County Mut. T. Co. ³	Kilbourn	1	2,979 93
Farmers & Merchants T. Co.....	Lena	1	505 31
Farmers Tel. Exchange.....	Richland Center	1	8,301 41
Farmers Union Tel. Co.....	Middleton	1	1,494 50
Footville Tel. Co.....	Footville	1	3,129 07
Fountain City Tel. Co.....	Fountain City	1	3,830 09
Fox River Valley T. & Teleg. Co.....	Appleton	7	64,006 91
Glidden Tel. Co.....	Glidden	1	4,553 52
Grafton Tel. Co.....	Grafton	1	1,347 28
Greenwood Tel. Co.....	Greenwood	1	1,478 33
Hartford & Saylesville T. Co.....	Hartford	1	164 00
Hillsboro Tel. Co.....	Hillsboro	1	3,847 45
Home Tel. Co.....	Durand	1	3,116 25
Hudson Prairie Tel. Co.....	Hudson	1	537 41
Interurban Tel. Co.....	Madison	3	11,921 37
Iron River W., Lt. & P. Co.....	Iron River	1	2,553 80
Jackson Tel. Co.....	Jackson	1	440 55
Jefferson County Tel. Co.....	Ft. Atkinson	1	8,834 22
Juneau Elec. Co.....	Mauston	3	3,534 42
Juneau Tel. Co.....	Juneau	1	1,113 22
Kenosha Home Tel. Co.....	Kenosha	2	33,174 95
Kilbourn & Friendship T. Co.....	Friendship	1	1,605 41
Kingston Tel. Co.....	Kingston	1	1,500 00
La Crosse Interurban T. Co. ⁴	La Crosse	1	18,687 49
La Crosse Tel. Co.....	La Crosse	2	46,419 44
La Farge Tel. Co.....	La Farge	1	3,218 00
Larrabee Tel. Co.....	Larrabee	1	198 15
Leeds Farmers Tel. Co.....	Leeds	1	2,250 00
Lindsey Tel. Co.....	Granton	1	433 38
Lodi Tel. Exchange Co.....	Lodi	1	3,423 25
Loyal Tel. Exchange.....	Loyal	1	1,801 55
Ludington Tel. Co.....	Fall Creek	1	2,077 25
Manawa Tel. Exchange.....	Manawa	1	1,719 82
Marathon County Tel. Co.....	Wausau	1	4,001 54
Marion & Northern Tel. Co.....	Marion	3	5,245 31

¹ Does not include utilities using condensed form of report.² Report for year ending July 31, 1909.³ Report for year ending Dec. 1, 1909.⁴ Report for 18 months.

ALL CLASSES.¹

AS A WHOLE—Continued.

Total operating expenses.	Net operating revenue or deficit.	Non- operating revenues.	Gross income or deficit of operating systems.	Non-operat- ing revenues of utility as a whole.	Gross income or deficit.
\$280 73	\$450 57	.....	\$450 57	.....	\$450 57
..... ^(*)	*18,835 60	.....	*18,835 60	.....	*18,835 60
18,617 95	3,418 43	\$15 60	3,402 83	.....	3,402 83
1,274 36	442 50	2 20	444 70	.....	444 70
1,155 18	140 50	.....	140 50	.....	140 50
11,240 17	1,036 22	.....	1,036 22	\$108 91	2,135 13
1,946 15	123 50	.....	123 50	.....	123 50
662 47	409 48	150 00	619 48	.....	619 48
5,117 82	4,765 60	.....	4,765 60	.....	4,765 60
130 02	188 15	.....	188 15	.....	188 15
2,866 07	1,323 43	.....	1,323 48	.....	1,323 48
789 10	87 48	41 88	120 36	.....	120 26
602 83	2,192 43	.....	2,192 43	.....	2,192 43
5,500 32	5,382 82	.....	5,382 82	.....	5,382 82
630 76	319 50	.....	319 50	.....	319 50
2,613 13	346 79	68 02	414 81	.....	414 81
450 09	145 22	.....	145 22	.....	145 22
4,645 06	3,716 45	283 89	4,000 34	.....	4,000 34
983 95	509 95	194 12	704 07	.....	704 07
1,103 43	2,025 64	.....	2,025 64	.....	2,025 64
2,866 26	963 74	.....	963 74	.....	963 74
45,006 81	19,000 11	.....	19,000 11	.....	19,000 11
4,278 15	317 37	.....	317 37	.....	317 37
1,435 09	112 19	.....	112 19	.....	112 19
721 77	756 50	.....	756 50	.....	756 50
183 16	19 16	.....	19 16	.....	19 16
1,037 88	2,809 57	.....	2,809 57	.....	2,809 57
2,063 86	1,032 39	.....	1,032 39	.....	1,032 39
394 77	142 64	.....	142 64	.....	142 64
7,354 96	4,536 91	.....	4,500 91	125 00	4,671 11
2,391 40	165 31	.....	165 31	.....	165 31
277 32	163 23	.....	163 23	.....	163 23
7,274 73	1,559 49	.....	1,559 49	.....	1,559 49
3,050 50	464 83	.....	464 83	.....	464 83
485 87	627 35	.....	627 35	.....	627 35
33,666 98	5,507 97	300 00	5,807 97	.....	5,807 97
1,519 67	83 73	.....	86 73	.....	83 73
1,355 00	145 00	.....	145 00	.....	145 00
11,431 04	7,256 45	.....	7,256 45	.....	7,256 45
37,690 53	8,728 91	.....	8,728 91	31 10	8,760 01
2,783 00	432 00	.....	432 00	.....	432 00
73 57	124 58	.....	124 58	.....	124 58
1,690 00	360 00	.....	360 00	.....	360 00
312 26	121 12	165 92	287 04	.....	287 01
1,496 25	1,927 00	91 02	2,018 02	.....	2,018 02
1,276 55	25 00	.....	25 00	.....	25 00
1,775 25	302 00	.....	302 00	.....	302 00
1,398 92	320 90	.....	320 90	.....	320 90
2,730 84	1,273 74	11 50	1,285 33	.....	1,285 33
3,883 66	1,331 65	.....	1,361 65	.....	1,361 65

¹ Report for 6 months.² Operating expenses not reported.³ Report for 13 months.

TELEPHONE UTILITIES,

Italic figures denote deficits.

INCOME ACCOUNT—UTILITY

Name of Company.	Location of office.	DEDUCTIONS FROM	
		Interest on funded debt and real estate mortgages.	Interest on floating debt.
Deer Park Tel. Co.....	Deer Park		
Douglas County Tel. Co.....	Superior		
Eagle Tel. Co.....	Eagle	\$250 00	
En. Fond du Lac Co. Tel. Co.....	Eden		\$125 00
East Valley Tel. Co.....	Campbellsport		
Eastern Wis. Tel. Co.....	Chilton		
Eau Claire County Tel. Co.....	Eau Claire		
Eau Galle Tel. Co.....	Eau Galle		61 03
Edgerton Tel. Co.....	Edgerton		412 50
Eldorado & Friendship Tel. Co.....	Fond du Lac		
Elroy Tel. Co. ¹	Elroy		
Ettrick Tel. Co.....	Ettrick		\$38 03
Eureka Tel. Co.....	Neosho		251 63
Evansville Tel. Exch.....	Evansville		450 00
Farmers Ind. Tel. Ass'n.....	Caroline		
Farmers Inter-County Mut. T. Co.....	Kilbourn		
Farmers & Merchants T. Co.....	Lena		
Farmers Tel. Exchange.....	Richland Center		
Farmers Union Tel. Co.....	Middleton		54 00
Footville Tel. Co.....	Footville		25 00
Fountain City Tel. Co.....	Fountain City		
Fox Riv. Valley T. & Teleg. Co.....	Appleton	14,140 00	2,035 87
Glidden Tel. Co.....	Glidden		
Grafton Tel. Co.....	Grafton		
Greenwood Tel. Co.....	Greenwood		83 93
Hartford & Saylesville T. Co.....	Hartford		
Hillsboro Tel. Co.....	Hillsboro		
Home Tel. Co.....	Durand		
Hudson Prairie Tel. Co.....	Iudson		17 23
Interurban Tel. Co.....	Madison	1,055 00	
Iron River W., Lt. & P. Co.....	Iron River		241 98
Jackson Tel. Co.....	Jackson		
Jefferson County Tel. Co.....	Ft. Atkinson		230 01
Juneau Elec. Co.....	Mauston		
Juneau Tel. Co.....	Juneau		
Kenosha Home Tel. Co.....	Kenosha	583 32	550 00
Kilbourn & Friendship T. Co.....	Friendship		75 00
Kingston Tel. Co.....	Kingston		
La Crosse Interurban T. Co.....	La Crosse	3,710 00	
La Crosse Tel. Co.....	La Crosse		2,191 07
La Fargo Tel. Co.....	La Fargo		
Larrabee Tel. Co.....	Larrabee		
Leeds Farmers Tel. Co.....	Leeds		
Lindsey Tel. Co.....	Granton		1 25
Lodi Tel. Exchange Co.....	Lodi		
Loyal Tel. Exchange.....	Loyal		
Ludington Tel. Co.....	Fall Creek		
Manawa Tel. Exchange.....	Manawa		
Marathon County Tel. Co.....	Wausau		
Marion & Northern Tel. Co.....	Marion		146 75

¹ Does not include utilities using condensed form of report.² Report for year ending July 31, 1909.

ALL CLASSES.¹

AS A WHOLE—Continued.

GROSS INCOME.		Net income or deficit.	DISPOSITION OF NET INCOME.			Surplus or deficit for year.
Other deduc- tions.	Total deduc- tions.		Dividends.	Other deduc- tions.	Total deduc- tions.	
.....	.....	\$459 57	.....	.....	.....	\$459 57
.....	.....	^a 18,835 60	.....	.....	.....	^a 18 835 60
.....	\$250 00	3,152 83	\$2,445 00	.....	\$2,445 00	707 28
.....	125 00	819 70	.....	.....	.....	819 70
.....	.....	140 50	.....	.....	.....	140 50
.....	.....	2,135 13	1,125 00	.....	1,125 00	1,010 13
.....	.....	123 59	.....	.....	.....	123 59
.....	61 05	558 43	.....	.....	.....	558 43
.....	412 50	4,353 10	1,800 00	.....	1,800 00	2,553 10
.....	.....	188 15	78 27	.....	78 27	109 88
.....	.....	1,323 48	381 00	.....	381 00	942 48
\$36 00	\$68 02	86 34	.....	.....	.....	86 34
.....	421 63	1,940 80	786 50	\$1,067 87	1,854 37	86 43
.....	460 00	4,932 82	1,800 00	.....	1,800 00	3,132 82
.....	.....	319 59	.....	.....	.....	319 59
.....	.....	414 81	.....	.....	.....	414 81
.....	.....	145 22	.....	.....	.....	145 22
.....	54 00	4,000 34	.....	.....	.....	4,000 34
.....	25 00	650 07	.....	.....	.....	650 07
.....	.....	2,000 64	1,935 00	.....	1,935 00	65 64
.....	.....	963 74	.....	.....	.....	963 74
.....	16,775 87	2,224 24	.....	.....	.....	2,224 24
.....	.....	317 37	.....	.....	.....	317 37
.....	.....	112 19	330 00	.....	330 00	277 19
362 71	446 64	309 95	.....	305 85	305 85	4 10
.....	.....	19 16	.....	.....	.....	19 16
.....	.....	2,809 57	.....	.....	.....	2,809 57
.....	.....	1,062 39	720 00	.....	720 00	312 39
.....	17 25	125 39	.....	.....	.....	125 39
.....	1,055 00	3,636 91	.....	.....	.....	3,636 91
.....	.....	76 67	.....	.....	.....	76 67
.....	241 98	103 23	365 08	.....	365 08	201 85
.....	280 00	1,299 49	.....	.....	.....	1,299 49
.....	.....	464 83	.....	.....	.....	464 83
.....	.....	627 35	.....	.....	.....	627 35
.....	1,133 32	4,674 65	5,250 00	.....	5,250 00	575 35
.....	75 00	11 73	.....	.....	.....	11 73
.....	.....	145 00	.....	.....	.....	145 00
.....	3,710 69	3,545 76	1,806 74	.....	1,806 74	1,739 02
.....	2,191 07	6,568 94	5,494 75	.....	5,494 75	1,074 19
.....	.....	432 00	.....	.....	.....	432 00
.....	.....	124 58	.....	.....	.....	124 58
.....	.....	360 00	272 00	.....	272 00	88 00
.....	1 25	285 70	.....	.....	.....	285 70
.....	.....	2,018 08	.....	.....	.....	2,018 08
.....	.....	25 00	.....	.....	.....	25 00
.....	.....	302 00	.....	.....	.....	302 00
.....	.....	320 90	.....	.....	.....	320 90
.....	.....	1,285 33	752 50	.....	752 50	532 83
.....	146 75	1,214 90	649 25	.....	649 25	565 65

^a Operating expenses not reported.

TELEPHONE UTILITIES,

Italic figures denote deficits.

INCOME ACCOUNT—UTILITY

Name of Company.	Location of office.	Number of systems, including toll.	Total operating revenues.
Marquette & Adams Co. Tel. Co.....	Oxford	1	\$2,163 37
Marquette Tel. Co.....	Montello	1	1,438 29
Marshfield Tel. Exchange.....	Marshfield	1	13,081 74
Mauston Elec. Service Co. ⁴	Mauston	1	1,991 40
Mazomanie Tel. Co.....	Mazomanie	1	2,546 79
Menomonee Falls Tel. Co.....	Menomonee Falls ..	1	3,931 73
Mequon Tel. Co.....	Mequon	1	1,413 03
Merrill Tel. Co.....	Merrill	1	11,207 70
Merton Tel. Co.....	Merton	1	663 38
Michigan State Tel. Co. ⁵	Florence	2	2,145 08
Milltown Mutual Tel. Co.....	Milltown	1	570 75
Milton & M. Jct. Tel. Co.....	Milton Jct.	1	8,141 39
Mineral Point Tel. Co. ⁶	Mineral Point	1	6,629 41
Monroe County Tel. Co.....	Sparta	3	14,377 30
Monroe Tel. Co.....	Monroe	1	10,793 49
Mt. Horeb Tel. Co.....	Mt. Horeb	1	5,225 83
Newburg Tel. Co.....	Newburg	1	2,832 43
Northfield Farmers Tel. Co.....	Northfield	1	2,355 03
Northern Wis. Toll Line T. Co.....	Ashland	1	4,109 36
Oakfield Tel. Co.....	Oakfield	1	3,812 74
Oostburg Tel. Co.....	Oostburg	1	1,577 57
Oregon Tel. Co.....	Oregon	1	3,935 75
Orfordville Tel. Co.....	Orfordville	1	4,720 75
Osceola Farmers Mutual T. Co. ²	Osceola	1	2,262 70
Osseo Tel. Co.....	Osseo	1	4,773 55
Owen Tel. Co.....	Owen	1	604 56
Pardeeville Tel. Co.....	Pardeeville	1	2,131 40
Peoples Tel. Co.....	Lime Ridge	1	4,050 00
Peoples Tel. Co.....	Rio	6	11,112 20
Peoples Tel. Co.....	Superior	1	18,884 22
Peoples Tel. Co. of Dane Co.....	McFarland	1	1,242 63
Pewaukee-Sussex Tel. Co.....	Pewaukee	1	2,372 43
Pierce County Tel. Co.....	Ellsworth	4	17,374 91
Portage Tel. Co.....	Portage	1	13,175 05
Poynette Tel. Co.....	Poynette	1	3,894 29
Prairie Farm Ridg'd & D. Co-op. T. Co.	Prairie Farm	1	2,853 82
Price County Tel. Co.....	Phillips	1	2,830 00
Prospect, Guthrie & B. B. T. Co.....	Big Bend	1	2,791 02
Random Lake Tel. Co.....	Random Lake	1	710 00
Reedsburg Tel. Co.....	Reedsburg	1	8,039 65
Rhineland Mutual T. Co.....	Rhineland	1	8,852 75
Rice Lake & Northeastern T. Co.....	Rice Lake	1	1,341 20
Ripon Rural Tel. Co. ³	Ripon	1	1,615 05
Ripon Tel. Co.....	Ripon	1	5,618 66
Rock County Tel. Co.....	Janesville	1	29,142 96
Rock River Tel. Co.....	Johnson Creek	1	2,708 53
Rosendale Tel. Co.....	Rosendale	1	2,568 98
Rural Tel. Co.....	Waupaca	1	1,043 04
Scandinavia Tel. Co.....	Scandinavia	1	3,245 85
Sharon Tel. Co.....	Sharon	1	3,821 17

¹ Does not include utilities using condensed form of report.² Report for 6 months ending Dec. 31, 1908.³ Report for year ending Jan. 31, 1909.

ALL CLASSES.¹

AS A WHOLE (Continued).

Total operating expenses.	Net operating revenues or deficit.	Non- operating revenues.	Gross income or deficit of operating systems.	Non-operat- ing revenues of utility as a whole.	Gross income or deficit.
\$1,819 23	\$347 14		\$347 14		347 14
1,289 43	138 86		138 86		138 86
11,507 31	1,574 43	\$197 15	1,771 58		1,771 58
1,148 50	842 90		842 90		842 90
2,123 04	418 75		418 75		418 75
3,507 50	424 17	30 11	454 28		454 28
1,505 44	52 35		92 35		92 35
8,065 48	2,542 22	250 09	2,792 22		2,792 22
426 11	270 27		270 27		270 27
1,084 36	161 72		161 72		161 72
452 13	118 62	13 25	131 87		131 87
4,638 40	3,502 90		3,502 90		3,502 90
5,183 18	1,445 73		1,445 73		1,445 73
10,249 42	4,127 88	29 95	4,157 83	\$52 20	4,210 12
8,629 39	2,154 10	146 58	2,310 68		2,310 68
2,574 82	2,671 01		2,671 01		2,671 01
933 51	1,948 80		1,948 80		1,948 80
1,739 64	615 42		615 42		615 42
2,360 48	1,748 88		1,748 88		1,748 88
2,000 05	1,722 66		1,722 66		1,722 66
1,890 02	313 05	6 05	307 00		307 00
3,293 18	643 57		643 57		643 57
1,828 45	2,392 70		2,392 70	11 53	2,381 17
1,514 86	748 34	12 00	760 34		760 34
3,581 13	1,192 42		1,192 42		1,192 42
403 54	200 72		200 72		200 72
1,776 10	357 30		357 30		357 30
5,701 00	1,651 09		1,651 09		1,651 09
9,520 84	1,891 36		1,891 36	20 29	2,011 65
13,398 61	5,485 61		5,485 61		5,485 61
1,242 53					
1,064 58	1,307 58		1,307 58		1,307 58
10,473 81	6,901 10	6 75	6,907 85		6,907 85
12,334 02	841 03		841 03		841 03
3,556 84	327 55		327 55		327 55
2,513 01	340 78		340 78		340 78
2,225 20	654 80		654 80		654 80
1,264 23	1,526 77		1,526 77		1,526 77
264 00	426 00		426 00		426 00
4,574 15	3,495 50	16 65	3,512 15		3,512 15
5,996 72	2,083 03	50 00	3 03 03		3,036 03
838 78	432 42	19 20	471 62		471 62
1,232 38	372 67		372 67		372 67
5,127 12	491 54	1 00	492 54		492 54
10,225 71	12,877 25	4 75	12,872 50		12,872 50
1,781 12	927 41	3 75	931 16		931 16
1,367 74	1,191 24		1,191 24		1,191 24
625 51	417 53		417 53		417 53
2,877 81	378 04		378 04		378 04
2,344 06	1,477 11		1,477 11		1,477 11

¹ Report for 5½ months.² Report covers Florence and Niagara exchanges, only.³ Report for year ending Jan. 20, 1909.

TELEPHONE UTILITIES,

Italic figures denote deficits.

INCOME ACCOUNT—UTILITY

Name of Company.	Location of office.	DEDUCTIONS FROM	
		Interest on funded debt and real-estate mortgages.	Interest on floating debt.
Marquette & Adams Co. Tel. Co.	Oxford		
Marquette Tel. Co.	Montello		
Marshfield Tel. Exchange.	Marshfield		
Mauston Elec. Service Co.	Mauston	\$196 56	
Mazomanie Tel. Co.	Mazomanie		
Menomonee Falls Tel. Co.	Menomonee Falls.	150 00	\$92 50
Mequon Tel. Co.	Mequon	18 10	
Merrill Tel. Co.	Merrill		155 50
Merton Tel. Co.	Merton		
Michigan State Tel. Co.	Florence		
Milltown Mutual Tel. Co.	Milltown		
Milton & M. Jet. Tel. Co.	Milton Jet.	18 00	
Mineral Point Tel. Co.	Mineral Point		
Monroe County Tel. Co.	Sparta		162 38
Monroe Tel. Co.	Monroe		53 86
Mt. Horeb Tel. Co.	Mt. Horeb		
Newburg Tel. Co.	Newburg	100 00	
Northfield Farmers Tel. Co.	Northfield		24 90
Northern Wis. Toll Line T. Co.	Ashland		
Oakfield Tel. Co.	Oakfield	148 75	
Oostburg Tel. Co.	Oostburg.		
Oregon Tel. Co.	Oregon		
Orfordville Tel. Co.	Orfordville		
Osceola Farmers Mutual T. Co.	Osceola		\$58 00
Osseo Tel. Co.	Osseo		286 83
Owen Tel. Co.	Owen		
Pardoeville Tel. Co.	Pardoeville		
Peoples Tel. Co.	Lime Ridge		
Peoples Tel. Co.	Rio		394 00
Peoples Tel. Co.	Superior	\$3,020 95	
Peoples Tel. Co. of Dane Co.	McFarland		
Pewaukee-Sussex Tel. Co.	Pewaukee		86 40
Pierce County Tel. Co.	Ellsworth		
Portage Tel. Co.	Portage		995 25
Poynette Tel. Co.	Poynette		
Prairie Farm Ridg'd & D. Co-op. T. Co.	Prairie Farm		
Price County Tel. Co.	Phillips		420 00
Prospect, Guthrie & B. B. T. Co.	Big Bend		
Random Lake Tel. Co.	Random Lake		
Reedsburg Tel. Co.	Reedsburg		499 85
Rhinclander Mutual T. Co.	Rhinclander	688 40	
Rice Lake & Northeastern T. Co.	Rice Lake		
Ripon Rural Tel. Co.	Ripon		211 55
Ripon Tel. Co.	Ripon		9 73
Rock County Tel. Co.	Janesville		285 00
Rock River Tel. Co.	Johnson Creek	178 01	
Rosendale Tel. Co.	Rosendale		245 51
Rural Tel. Co.	Waupaca		
Scandinavia Tel. Co.	Scandinavia		
Sharon Tel. Co.	Sharon		

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹

AS A WHOLE—Continued.

GROSS INCOME.		Net Income or deficit.	DISPOSITION OF NET INCOME.			Surplus or deficit for year.
Other de- ductions.	Total de- ductions.		Dividends.	Other de- ductions.	Total de- ductions.	
.....	.....	\$347 14	\$339 00	.....	\$339 00	\$8 14
.....	.....	138 86	.....	.....	.....	138 86
.....	.....	1,771 56	.....	.....	.....	1,771 56
.....	\$193 56	646 34	.....	.....	.....	646 34
.....	.....	418 75	.....	.....	.....	418 75
.....	242 50	211 78	.....	.....	.....	211 78
.....	18 10	110 45	.....	.....	.....	110 45
.....	155 50	2,536 72	2,500 00	.....	2,500 00	36 72
.....	.....	270 27	.....	.....	.....	270 27
.....	.....	161 72	.....	.....	.....	161 72
.....	.....	131 87	.....	.....	.....	131 87
.....	18 00	3,484 90	.....	.....	.....	3,484 90
.....	.....	1,445 73	1,000 00	.....	1,000 00	445 73
\$12 00	174 58	4,055 54	2,010 00	.....	2,010 00	2,025 54
.....	53 86	2,256 82	1,746 82	.....	1,746 82	510 00
.....	.....	2,671 01	1,820 00	.....	1,820 00	851 01
.....	100 00	1,848 80	.....	.....	.....	1,848 80
.....	24 90	590 52	662 22	.....	562 22	28 30
.....	.....	1,748 88	1,200 00	.....	1,200 00	548 88
.....	148 75	1,573 91	.....	.....	.....	1,573 91
.....	.....	307 00	.....	.....	.....	307 00
.....	.....	643 57	.....	.....	.....	643 57
.....	.....	2,380 77	1,230 00	.....	1,200 00	1,120 77
.....	58 00	702 34	.....	.....	.....	702 34
.....	293 33	906 09	16 25	.....	16 25	889 84
.....	.....	200 72	.....	.....	.....	200 72
.....	.....	357 80	.....	.....	.....	357 80
.....	.....	1,651 00	.....	.....	.....	1,651 00
.....	584 00	1,714 65	1,950 00	.....	1,950 00	235 65
.....	3,020 95	2,464 66	.....	.....	.....	2,464 66
.....	86 40	1,221 18	.....	.....	.....	1,221 18
4,000 00	4,000 00	2,894 35	5,000 00	.....	5 0 0 00	2,105 65
.....	935 25	94 22	.....	\$1,300 00	1,360 60	1,454 82
.....	.....	327 55	.....	.....	.....	327 55
.....	.....	340 78	.....	.....	.....	340 78
.....	420 00	234 80	.....	.....	.....	234 80
.....	.....	1,533 77	.....	.....	.....	1,521 77
.....	400 85	426 00	.....	.....	.....	426 00
.....	.....	3,012 30	.....	.....	.....	3,012 30
919 80	1,603 29	1,432 74	560 00	.....	560 00	873 74
.....	.....	471 62	.....	.....	.....	471 62
.....	211 55	191 12	.....	.....	.....	161 12
.....	9 73	482 81	500 00	.....	560 00	77 19
.....	285 00	12,087 50	7,000 00	.....	7,000 00	5,587 50
.....	178 01	753 15	600 00	.....	600 00	153 15
.....	246 51	944 73	246 00	.....	246 00	698 73
.....	.....	417 52	82 48	.....	82 48	335 05
.....	.....	378 04	.....	.....	.....	378 04
.....	.....	1,477 11	.....	.....	.....	1,477 11

TELEPHONE UTILITIES,

Italic figures denote deficits.

INCOME ACCOUNT—UTILITY

Name of Company.	Location of office.	Number of systems including toll.	Total operating revenues.
Shaw Tel. Co.....	Eleva	1	\$1,644 00
Shiocton Tel. Co.....	Shiocton	1	5,042 70
State Long Distance T. Co.....	Elkhorn	1	6,212 00
St. Croix Valley Tel. Exch. Co.....	St. Croix Falls.....	1	6,526 29
Theresa Tel. Co.....	Theresa	1	3,791 13
Tomah Elec. & Tel. Co. ²	Tomah	1	4,739 63
Tomahawk El. W. & Tel. Co.....	Tomahawk	1	4,883 30
Troy & Honey Creek T. Co.....	Prairie du Sac.....	1	9,498 75
Two Rivers Tel. Co.....	Two Rivers	1	4,150 91
Union Tel. Co.....	Plainfield	1	5,077 64
United Tel. Co.....	Monroe	5	8,528 85
Utica Tel. Co.....	Pickett	1	3,301 67
Viroqua Tel. Co.....	Viroqua	1	6,506 55
Walworth Tel. Exchange.....	Walworth	1	4,219 24
Warren Land Co.....	Warrens	1	1,839 32
Washington County Tel. Co.....	Schleisingsville	1	765 20
Watertown Tel. Co.....	Watertown	1	4,664 48
Wausau Tel. Co.....	Wausau	1	23,764 01
Wausaukee Tel. Co.....	Wausaukee	1	975 92
Waushara Tel. Co.....	Berlin	5	10,136 61
Western Wisconsin Tel. Co.....	Arcadia	1	21,016 51
Westby Tel. Co. ²	Westby	1	5,731 36
Westfield Farmers Tel. Co.....	Westfield	1	2,009 59
Westfield Tel. Co.....	Cazenovia	1	210 55
West Wis. Tel. Co. ²	Glenwood	1	2,986 59
White Oak Tel. Co.....	White Oak Springs ..	1	975 67
Wind Lake Tel. Co.....	Wind Lake	1	908 03
Winnebago County Tel. Co.....	Oshkosh	1	1,279 15
Wisconsin Tel. Co.....	Milwaukee	75	2,448,877 84
Wood County Tel. Co.....	Grand Rapids	1	14,833 29
Yellow River Tel. Co.....	Huron	1	46 55
Total		318	\$3,562,334 43

¹ Does not include utilities using condensed form of report.² Report for 7 months.

ALL CLASSES.¹

AS A WHOLE—Continued.

Total operating expenses.	Net operating revenue or deficit.	Non- operating revenues.	Gross income or deficit of operating systems.	Non-operat- ing revenues of utility as a whole.	Gross in- come or deficit.
\$1,532 00	\$62 00		\$62 00		\$62 00
4,542 70	500 00		500 00		500 00
2,424 58	3,793 43		3,793 43		3,793 43
5,273 43	1,251 91	\$22 90	1,274 81		1,274 81
2,079 99	1,712 23	223 12	1,940 35		1,940 35
3,925 63	814 00		814 00		814 00
4,189 36	705 94	260 40	966 34		966 34
7,109 51	2,369 21	217 80	2,607 01		2,607 01
3,124 16	1,035 75	6 26	1,042 01		1,042 01
4,271 95	805 69		805 69		805 69
5,033 08	3,496 77	210 00	3,705 77		3,705 77
1,443 72	1,857 95		1,857 95		1,857 95
8,508 27	1,911 72	114 31	1,797 41		1,797 41
3,992 31	326 03	40 90	367 83		367 83
1,345 83	543 44		543 44		543 44
503 28	261 82		261 82		261 82
4,203 95	455 33		455 33		455 33
16,609 17	7,094 85		7,094 85		7,094 85
790 50	185 42		185 42		185 42
7,247 84	2,898 77		2,898 77	04	2,898 1
14,280 17	6,733 34	4 05	6,740 39		6,740 39
3,502 85	2,228 53	65 32	2,293 85		2,293 85
1,367 88	612 71		612 71		612 71
166 83	43 72		43 72		43 72
1,785 43	1,201 11		1,601 11		1,201 11
784 54	191 13		191 13		191 13
665 00	243 00		243 00		243 00
1,105 12	174 03		174 03		174 03
1,940,305 87	508,521 97	4,235 87	512,747 84	12,448 27	555,190 11
13,232 36	1,560 73	2,543 56	4,124 29		4,124 29
57 25	10 70	10 70			
\$2,723,268 42	\$830,006 04	\$11,758 20	\$550,891 24	\$43,650 50	\$894,444 74

¹ Report for year ending Dec. 31, 1908.

TELEPHONE UTILITIES.

Italic figures denote deficits.

INCOME ACCOUNT—UTILITY

Name of Company,	Location of office.	DEDUCTIONS FROM	
		Interest on funded debt and real estate mortgages.	Interest on floating debt.
Shaw Tel. Co.....	Eleva		\$126 70
Shiocton Tel. Co.....	Shiocton		
State Long Distance T. Co.....	Elkhorn	\$335 00	
St. Croix Valley Tel. Exch. Co.....	St. Croix Falls.....		129 70
Theresa Tel. Co.....	Theresa		
Tomah Elec. & Tel. Co.....	Tomah		
Tomahawk El. W. & Tel. Co.....	Tomahawk		\$41 55
Troy & Honey Creek T. Co.....	Prairie du Sac.....		
Two Rivers Tel. Co.....	Two Rivers		\$76 00
Union Tel. Co.....	Plainfield		
United Tel. Co.....	Monroe		
Utica Tel. Co.....	Pickett		
Viroqua Tel. Co.....	Viroqua		
Walworth Tel. Exchange.....	Walworth		
Warren Land Co.....	Warrens		
Washington County Tel. Co.....	Schleisingsville ..		
Watertown Tel. Co.....	Watertown		177 85
Wausau Tel. Co.....	Wausau	1,000 00	
Wausaukee Tel. Co.....	Wausaukee		
Waushara Tel. Co.....	Berlin		
Western Wisconsin Tel. Co.....	Arcadia		
Westby Tel. Co.....	Westby		
Westfield Farmers Tel. Co.....	Westfield		75 00
Westford Tel. Co.....	Cazenovia		2 00
West Wis. Tel. Co.....	Glenwood		13 58
White Oak Tel. Co.....	White Oak Spr'gs ..		126 36
Wind Lake Tel. Co.....	Wind Lake		15 00
Winnebago County Tel. Co.....	Oshkosh		
Wisconsin Tel. Co.....	Milwaukee	1,195 21	
Wood County Tel. Co.....	Grand Rapids	401 08	
Yellow River Tel. Co.....	Huron		
	Total	\$46,474 96	\$15,108 28

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹

AS A WHOLE—Concluded.

GROSS INCOME.			DISPOSITION OF NET INCOME.			Surplus or deficit for year.
Other deduc- tions.	Total deduc- tions.	Net income or deficit.	Dividends.	Other deduc- tions.	Total deduc- tions.	
\$171 29	\$297 99	\$275 99				\$275 99
		500 00				500 00
	335 00	3,458 42	\$1,416 00		\$1,416 00	2 042 42
	129 70	1,145 11	1,010 00		1,010 00	135 11
		1,949 36				1,940 35
		814 00				814 00
	341 55	624 79				624 79
		2,607 04				2,607 04
	276 00	766 01				766 01
		806 69	255 00		255 00	550 69
210 00	210 00	3,496 77	1,687 02		1,687 02	1,808 15
		1,837 95	400 00		400 00	1,437 95
		1,797 41				1,797 41
		967 93				967 93
		543 44				543 44
		261 82				261 82
	177 85	277 69				277 69
	1 000 00	6,094 85				6,094 85
		185 42				185 42
		2,888 81				2,881 81
		6,740 39				6,740 39
		2,208 85				2,208 85
	75 00	537 71				537 71
	2 00	41 72				41 72
	13 58	1,197 53	1,062 73		1,062 73	1 14 80
30 00	156 36	34 77				34 77
	15 00	228 00				228 00
		174 08				174 08
	1,195 21	554,000 80	539,323 00		539,323 00	14,777 96
	401 03	3,723 20	1,197 50		1,197 50	2,525 76
\$5,760 89	\$97,344 13	\$987,100 61	\$625,898 57	\$4,498 30	\$630,391 37	\$196,709 24

TELEPHONE UTILITIES, CLASS A—EXCHANGE

DETAILED OPERATING REVENUES.

July 1 to Dec. 31, 1908.

Location of exchange.	Rentals.	Telegraph commissions.	Telegrams delivered.	Real estate.	Miscellaneous.	Total revenue.
Algoma	\$1,757 74					\$1,757 74
Appleton	7,640 07	\$34 28	\$4 00			7,678 89
Ashland	4,579 34	12 97	1 90			4,594 21
Bayfield	1,530 40	7 12	1 56			1,539 08
Beaver Dam	6,173 19	9 27	6 42			6,188 88
Brookfield	488 13		04			488 17
Burlington	3,469 70	31 22	7 20			3,508 12
Burnett Junction.	490 20					490 20
Cedarburg	399 70	5 00	2 18			706 88
Chippewa Falls..	8,050 35	22 01	1 40			8,073 76
Columbus	2,800 31	8 00	1 14			2,809 45
Corilas	417 22					417 22
Cottage Grove...	51 00					51 00
Darlington	1,637 95	2 13	1 66			1,641 74
Delavan	4,524 88	9 53	1 88			4,536 29
De Pere	4,785 39	9 40	6 98			4,801 77
Eau Claire	22,182 47	32 92	17 52	\$618 18		22,850 89
Elkhorn	740 04	1 82	1 18			743 04
Fond du Lac	22,589 28	81 12	8 48			22,678 88
Fort Atkinson...	231 00					231 00
Genoa Junction.	1,718 73	2 14	1 64			1,722 51
Green Bay	25,331 65	19 93	7 68	728 07		26,087 33
Green Lake	591 67	22 64	6 83			621 13
Hartford	2,305 83	11 67	7 14			2,324 64
Hartland	1,521 18	2 51	3 02			1,526 71
Horicon	827 45	16 64	4 46			848 55
Hortonville	1,910 41		1 98			1,912 39
Hudson ¹						
Hurley	2,352 82	8 56	3 62			2,364 00
Janesville	8,917 67	12 98	6 22			8,936 87
Jefferson	2,080 17	3 27	1 04			2,084 46
Juneau	863 59		2 72			866 31
Kaukauna	3,290 03	17 00	4 48			3,311 51
Kewaunee	1,484 68					1,484 68
La Crosse	17,407 85	27 86	6 96	930 24	1 00	18,373 91
Lake Geneva	10,117 58	11 14	7 10			10,135 82
Lancaster	1,497 63	63	2 24			1,560 55
Lima Center	577 63					577 63
Madison	28,954 63	10 03	7 16	1,090 60		30,062 78
Manitowoc	10,803 23	42 57	6 46			10,854 26
Marinette	11,363 37	55 45	6 04			11,424 86
Mayville	1,560 78					1,560 78
Menomonee	7,342 17	45 99	10 60			7,398 76
Middleton ²	84 00					84 00
Milwaukee	398,576 90	363 02	403 00	19,268 90	955 34	529,567 16
Neenah-Menasha.	10,886 97	103 37	11 62	212 50		11,214 46
New London	2,175 24					2,175 24
New Richmond ³						
N. Fond du Lac ⁴						
Oconomowoc	5,444 84	44 08	14 02			5,503 54

¹ Hudson operating system acquired Jan. 1, 1909.² November and December, 1909.³ Acquired Jan. 1, 1909.

REPORTS WISCONSIN TELEPHONE COMPANY.

BY OPERATING SYSTEMS.

Jan. 1 to June 30, 1909.

Local subscribers telephone earnings.	Local pay station exchange earnings.	Rural telephone earnings.	Exchange connection earnings.	Toll connec- tion earnings.	Miscel- laneous exchange system earnings.	Total operating revenues.	Total operating revenues for the year ending June 30, 1909.
\$1,462 39	\$0 15	\$37 50	\$216 01			\$1,716 05	\$3,473 79
7,372 15	4 60	589 06	28 18			7,994 99	15,063 88
4,709 62	8 53	45 35				4,733 42	9,837 48
1,454 30		120 15	37 50			1,611 95	3,171 08
5,233 98	17 95	1,227 14				6,479 07	12,679 96
121 52		316 17				437 69	925 86
3,137 83	2 70	258 34	149 28			3,548 15	7,051 27
5 76	1 60	433 57				440 73	900 18
821 74	6 70		60 29			888 73	1,569 11
7,542 27	7 95	510 34	110 30			8,170 81	16,214 02
2,376 18		542 92	50 84			2,970 44	5,779 89
155 99		236 46				432 45	839 67
1,444 23		128 62	76 51			1,649 36	3,221 10
3,947 21	6 90	1,307 40	57 85			5,319 31	9,855 65
3,373 70	45	1,858 90	62 26			5,295 37	10,097 14
20,283 83	57 50	1,603 84	846 91			22,890 51	45,741 40
715 97		55 00				770 97	1,514 01
22,076 46	138 42	237 89	1,070 46			24,123 23	48,802 11
220 66	90					221 56	452 76
808 60	50	921 83	25 34			1,776 27	3,478 78
23,028 83	135 30	1,497 88	265 08			25,827 09	51,914 42
457 03	3 95		47 78			500 36	1,130 49
2,175 41	90	332 05	124 08			2,632 44	4,957 08
924 85	37 60	70 32	9 33			1,032 10	2,578 81
939 54	10	130 00				1,069 54	1,918 19
760 67	1 50	1,102 17	25 25			1,890 59	3,801 18
3,164 34	6 35		175 41			3,346 10	3,841 10
2,470 81	90					2,471 71	4,816 71
8,726 55	52 10	495 91	10 50			9,385 05	19,321 53
2,049 03	20	52 50	127 92			2,229 65	4,314 13
773 09	45	37 50	157 03			908 07	1,834 18
3,318 03	2 25	106 10				3,426 38	6,737 89
1,342 88			335 36			1,678 24	3,112 92
16,342 28	17 45	520 69	496 36			17,376 88	35,750 19
5,845 28	24 80	1,325 60				7,195 68	17,331 70
1,585 71						1,585 71	3,086 26
454 71						454 71	1,062 34
11,373 12	371 15	706 36	608 38			12,059 01	23,116 79
10,887 05	24 90		587 20			11,499 15	22,538 41
11,745 87	6 80	190 00				11,942 67	23,397 53
1,508 96	60	239 99	52 05			1,801 00	3,822 18
5,113 92	6 00	2,573 84	142 55			7,836 32	15,235 08
39 25						39 25	121 25
536,353 71		4,788 22				541,121 93	1,070,680 09
10,665 61	11 45	625 83				11,302 89	23,517 35
2,147 08		22 50	139 09			2,308 67	4,488 11
1,670 84	7 30	747 20	199 01			2,624 35	2,624 35
4,355 67	2 30	103 97	92 01			4,553 95	10,037 49

* Included in Fond du Lac accounts.

* Cottage Grove exchange discontinued Dec. 31, 1908.

* Discontinued Feb. 1, 1909.

TELEPHONE UTILITIES, CLASS A, EXCHANGE

DETAILED OPERATING REVENUES.

July 1 to Dec. 31, 1908.

Location of exchange.	Rentals.	Telegraph commissions.	Telegrams delivered.	Real estate.	Miscellaneous.	Total revenue.
Oconto	2,827 03	26 93	23			2,855 13
Oconto Falls	618 04	17 53	5 34			640 91
Omro	1,743 44					1,743 44
Oshkosh	28,095 63	195 39	45 56	903 68		29,240 26
Peshigo	750 34					750 34
Port Washington	1,735 93	15 08	6 82			1,757 83
Princeton	346 06	2 32	4 18			352 56
Racine	18,398 66	73 79	10 79	870 37		19,353 61
St. Martins	637 01					637 01
Shawano	2,108 97	13 45				2,122 42
Shullsburg	771 67					771 67
South Milwaukee	3,193 17					3,193 17
Stanley	1,464 25	2 47	4 18			1,470 90
Stevens Point	5,999 83	10 35	2 56			6,012 74
Stoughton	4,893 16	9 50	5 54			4,908 20
Sturgeon Bay	4,807 87	31 39	11 46			4,850 72
Superior						
Washburn	961 03	3 26	88			965 17
Watertown	6,522 05	14 37	9 24			6,545 66
Waukesha	10,316 44	19 95	7 32			10,343 71
Waupun	1,816 65	13 03	2 68			1,832 36
West Bend	2,044 64	4 99	2 06			2,051 69
Whitewater	3,639 14	9 53				3,677 67
Winneconne	162 15					162 15
Total	\$468,713 47	\$1,551 25	\$708 79	\$24,622 54	\$956 34	\$496,552 39

* Acquired Jan. 1, 1909.

REPORTS—WISCONSIN TELEPHONE COMPANY.

BY OPERATING SYSTEMS—Concluded.

Jan. 1 to June 30, 1908.

Local sub- scribers telephone earnings.	Local pay station exchange earnings.	Rural telephone earnings.	Exchange connection earnings.	Toll connec- tion earnings.	Miscel- laneous exchange system earnings.	Total operating revenues.	Total operating revenues for the year ending June 30, 1908.
2,891 92	1 90					2,893 88	5,749 01
647 12	20	33 75				681 07	1,311 88
1,012 09	3 15	783 49				1,798 73	3,512 17
28,888 02	270 60	481 83	159 37			29,599 92	58,840 18
578 76		193 02				771 78	1,522 22
1,983 64	3 15		31 50			2,018 29	3,776 12
367 15	1 80					368 95	711 51
18,652 31	144 30	832 35				19,643 93	39,002 57
23 77		671 54				695 31	1,355 32
2,315 97	90	37 50				2,354 37	4,416 19
726 34		33 02	370 50			1,129 86	1,900 53
2,807 72		354 15				3,161 87	6,356 04
1,357 51		60 00	151 48			1,568 99	3,037 89
5,927 59	2 85	113 75	88 93			6,132 62	12,145 16
3,443 90		1,523 09	1 44			4,968 43	9,676 13
4,503 52	5 80	237 50	193 22			4,940 04	9,710 76
18,316 58	198 95		115 62			18,631 15	37,147 51
1,038 17	76					1,038 92	2,074 09
6,062 13	1 70	262 50	595 69			6,922 22	13,467 88
9,389 71	18 81	1,121 08				10,529 60	20,973 11
1,634 03	53	217 96	54 83			1,907 39	3,839 75
1,905 99	2 20		248 79			2,156 98	4,208 67
3,791 95	73	587 91				4,379 59	8,618 28
175 45						175 45	337 60
\$907,149 50	\$1,527 08	\$33,756 47	\$8,487 70			\$50,910 75	\$1,617,473 14

TELEPHONE UTILITIES, CLASS B—EXCHANGE SYSTEMS.

DETAILED OPERATING REVENUES, INDIVIDUAL OPERATING SYSTEMS.

Location of exchange.	Name of Company.	Local subscribers' telephone earnings.	Local day-station exchange earnings.	Rural telephone earnings.	Exchange connection earnings.	Toll connection earnings.	Miscellaneous exchange system earnings.	Total operating revenues.
Albany	United Telephone Co.....	\$1,403 95	.....	\$500 00	\$500 42	\$38 87	.....	\$2,611 24
Antigo	Antigo Telephone Co.....	12,062 60	.....	2,155 20	450 00	539 06	.....	15,207 46
Appleton	Fox River Valley Tel. & Telg. Co.....	23,331 45	.....	2,802 00	.....	.....	.....	26,886 45
Ashland	Ashland Home Telephone Co.....	18,009 47	.....	904 55	.....	1,439 18	\$67 90	20,421 10
Beloit	Beloit Home Telephone Co.....	24,055 01	\$107 41	556 72	457 66	.....	.....	25,176 80
Blanchardville	United Telephone Co.....	1,532 80	.....	.....	778 95	153 55	1 45	2,466 75
Chippewa Falls.....	Chippewa County Telephone Co.....	3,569 81	826 55	4,916 54	.....	.....	.....	9,012 90
Green Bay	Fox River Valley Tel. & Telg. Co.....	26,151 38	.....	820 00	.....	.....	.....	26,971 38
Kenosha	Kenosha Home Telephone Co.....	25,323 06	85 76	978 25	.....	.....	.....	26,587 99
La Crosse	La Crosse Telephone Co.....	43,193 71	84 97	1,000 00	.....	1,231 03	.....	45,509 71
Merrill	Merrill Telephone Co.....	9,819 35	38 55	301 00	.....	973 80	75 00	11,207 70
Monroe	Monroe Telephone Co.....	10,164 80	.....	.....	144 00	484 69	.....	10,793 49
Montello	United Telephone Co.....	1,160 53	.....	.....	32 06	54 55	.....	1,247 16
Portage	Portage Telephone Co.....	9,693 75	.....	1,564 06	620 80	1,296 06	.....	13,176 06
Rhinelander	Rhinelander Mutual Telephone Co.....	8,633 96	.....	46 25	.....	132 92	.....	8,862 75
Sheboygan	Citizens Telephone Exchange.....	31,065 80	.....	353 75	169 25	.....	.....	31,601 80
Sparta	Monroe County Telephone Co.....	6,079 94	.....	4,733 80	.....	752 87	.....	11,566 61
Superior	Douglas County Telephone Co. ¹	17,281 01	.....	.....	514 07	1,040 59	.....	18,836 60
Superior	People's Telephone Co.....	18,614 75	.....	.....	269 47	.....	.....	18,884 23
Wausau	Wausau Telephone Co. ²	21,207 12	.....	.....	.....	2,556 90	.....	23,764 02
Total.....	Total.....	\$223,690 19	\$943 24	\$61,201 61	\$5,959 10	\$10,740 60	\$144 35	\$390,779 18

¹ Report for six months ending Dec. 31, 1908. Included with Wis. Tel. Co. for six months of 1909.² Report for year ending Dec. 31, 1908.

TELEPHONE UTILITIES, CLASS C—EXCHANGE SYSTEMS
DETAILED OPERATING REVENUES, INDIVIDUAL OPERATING SYSTEMS.

Location of exchange.	Name of Company.	Exchange telephone earnings.	Earnings from connecting lines.	Miscellaneous exchange system earnings.	Total operating revenues.
Abbotsford	Abbotsford Electric Light & Telephone Co.....	\$2,986 50	\$341 93	.....	\$3,328 43
Amery	Amery Electric Co.....	2,454 55	469 88	.....	2,923 43
Bangor	Bangor Telephone Co.....	7,300 00	.....	.....	7,300 00
Baraboo	Baraboo Farmers Mutual Telephone Co.....	1,336 75	.....	.....	1,336 75
Barron	Barron County Telephone Co.....	3,906 30	.....	.....	3,906 30
Berlin	Wausarra Telephone Co.....	4,221 93	.....	.....	4,221 93
Black River Falls	Central Wisconsin Telephone Co. ¹	19,757 46	476 84	.....	20,234 30
Bristol	Bristol Telephone Co.....	2,364 08	452 60	.....	2,816 68
Broadhead	Broadhead Telephone Co.....	6,750 50	339 48	\$63 18	7,153 16
Brooklyn	Brooklyn Telephone Co. ²	4,140 87	685 90	.....	4,826 77
Chilton	Eastern Wisconsin Telephone Co.....	3,237 13	.....	.....	3,237 13
Clinton	Clinton Telephone Co.....	6,932 74	149 15	.....	6,401 89
Cumberland	Cumberland Telephone Co.....	3,357 39	170 99	.....	3,528 38
Edgerton	Edgerton Telephone Co. ³	9,063 43	800 00	.....	9,863 43
Elkhorn	State Long Distance Telephone Co.....	6,158 00	60 00	.....	6,218 00
Ellsworth	Pierce County Telephone Co.....	4,631 06	1,130 03	.....	5,761 11
Evansville	Evansville Telephone Exchange.....	10,457 53	496 56	19 00	10,973 14
Glenwood	West Wisconsin Telephone Co. ⁴	2,739 25	204 34	.....	2,943 59
Grand Rapids	Wood County Telephone Co.....	14,325 08	94 50	418 81	14,838 39
Grandon	Badger State Telephone & Telegraph Co.....	724 70	184 31	.....	909 01
Hillsboro	Hillsboro Telephone Co.....	3,397 50	240 95	.....	3,637 45
Janesville	Rock County Telephone Co.....	27,551 26	1,088 45	4509 25	30,149 96
La Farge	La Farge Telephone Co.....	3,032 09	166 00	.....	3,218 09
Mapleton	Badger Telephone Co.....	1,526 24	483 78	.....	2,010 02
Marshfield	Marshfield Telephone Exchange.....	12,360 53	861 21	.....	13,221 74

TELEPHONE UTILITIES, CLASS C—EXCHANGE SYSTEMS.
DETAILED OPERATING REVENUES, INDIVIDUAL OPERATING SYSTEMS—Concluded.

Location of exchange.	Name of Company.	Exchange telephone earnings.	Earnings from connecting lines.	Miscellaneous exchange system earnings.	Total operating revenues.
Mauston	Mauston Electric Service Co. ^s	1,951 05	40 35	.....	1,991 40
Mazomanie	Mazomanie Telephone Co.	2,346 90	199 89	.....	2,546 79
Menomonee Falls	Menomonee Falls Telephone Co.	3,593 08	383 73	.....	3,976 81
Middleton	Farmers' Union Telephone Co.	1,883 28	110 67	.....	1,993 95
Milton	Milton & Milton Junction Telephone Co.	7,944 68	186 26	1 25	8,131 89
Mt. Horeb	Mt. Horeb Telephone Co.	5,163 83	63 00	.....	5,225 83
Neillsville	Badger State Telephone & Telegraph Co.	4,288 85	205 80	.....	4,500 35
Newburg	Newburg Telephone Co.	2,534 90	347 50	.....	2,882 40
Oakfield	Oakfield Telephone Co.	2,940 75	871 99	.....	3,812 74
Oostburg	Oostburg Telephone Co.	1,473 68	108 95	.....	1,577 57
Oregon	Oregon Telephone Co.	3,635 75	301 00	.....	3,936 75
Orfordville	Orfordville Telephone Co. ^s	4,017 75	203 00	.....	4,220 75
Oxford	Marquette & Adams Co. Telephone Co.	1,927 45	131 36	117 56	2,166 37
Pewaukee	Pewaukee-Sussex Telephone Co.	2,372 46	.....	.....	2,372 46
Picketts	Utica Telephone Co.	2,614 90	686 77	.....	3,301 67
Prairie Farm	P. F., Ridgeland & Dallas Co-op. Tel. Co.	2,788 35	65 47	.....	2,853 82
Racine	Citizens' Telephone Co. ^s	43,779 02	370 94	2 87	44,153 83
Rice Lake	Barren County Telephone Co.	6,449 45	.....	.....	6,449 45
Richland	Badger Telephone Co.	1,138 25	28 00	.....	1,166 25
Richland Center	Farmers' Telephone Exchange.	7,918 94	443 47	.....	8,362 41
Ripon	Ripon Telephone Co.	4,460 77	1,157 89	.....	5,618 66
River Falls	Pierce County Telephone Co. ^s	7,189 95	1,575 70	.....	8,765 65
Roberts	Pierce County Telephone Co.	1,120 16	179 95	.....	1,300 11
Rochester	Burl., R. & Kansaw. Tel. Co.	4,438 46	697 35	.....	5,065 81
Scandinavia	Scandinavia Telephone Co.	2,081 40	1,214 45	.....	3,245 85

Sharon	Sharon Telephone Co.	3,708 00	113 17	.....	3,821 17
Spring Valley	Pierce County Telephone Co.	1,031 40	516 61	.....	1,548 01
St. Croix Falls	St. Croix Valley Telephone Exchange Co.	4,969 50	1,566 86	.....	6,536 36
Tomahawk	Tomahawk Electric, Water & Telephone Co.	4,561 94	324 86	8 50	4,886 30
Viroqua	Viroqua Telephone Co.	5,873 67	715 13	2 75	6,588 55
Watertown	Watertown Telephone Co.	4,664 48	.....	.....	4,664 48
Waupaca	Citizens' Telephone Co.	3,032 62	581 18	.....	3,613 80
Westby	Westby Telephone Co.	5,656 32	75 06	.....	5,731 38
Wheatland	Hurl, Brightland & W. Telephone Co.	3,046 25	410 80	.....	3,457 05
Walworth	Walworth Telephone Exchange	3,735 97	483 27	.....	4,219 24
	Total	\$333,900 97	\$23,107 86	\$1,167 17	\$358,185 00

¹ Report is for entire system.

² Report for 18 months.

³ Report for 13 months.

⁴ Includes \$383.05, toll earnings, not separated for 1909.

⁵ Report for 5½ months.

⁶ Report for 11 months ending Jan. 1, 1909.

TELEPHONE UTILITIES, CLASS D—EXCHANGE SYSTEMS.
DETAILED OPERATING REVENUES, INDIVIDUAL OPERATING SYSTEMS.

Location of exchange.	Name of Company.	Exchange telephone earnings.	Earnings from connecting lines.	Miscellaneous exchange system earnings.	Total operating revenues.
Almond	Almond Telephone Co.....	\$2,460 84	\$253 53	.....	\$3,386 37
Amherst	Amherst Tel. Co.....	2,097 25	129 25	.....	2,799 50
Arcadia	Western Wis. Tel. Co.....	20,805 77	210 74	.....	21,016 51
Arkansas	Arkansas Tel. Co.....	1,025 00	.....	\$68 00	1,093 00
Augusta	The J. L. Ball Tel. Co.....	4,004 30	83 69	.....	4,178 99
Baldwin	Baldwin Tel. Exchange.....	3,876 05	205 10	155 05	4,236 20
Baraboo	Baraboo Tel. Co.....	11,811 07	1,379 36	.....	13,190 43
Belmont	Belmont & Pleasant View Tel. Co.....	1,670 58	38 54	.....	1,697 13
Beloit	Beloit Farm Tel. Co.....	2,991 57	50 97	.....	3,042 54
Big Bend	Prospect, Guthrie & Big Bend Tel. Co.....	2,716 00	75 00	.....	2,791 00
Birchwood	Barron County Tel. Co.....	153 75	.....	.....	153 75
Birmmwood	Birmmwood Tel. Co.....	446 25	45 48	.....	493 73
Black Earth	Black Earth Tel. Co.....	2,531 63	93 30	18 30	2,665 03
Bloomer	Bloomer Tel. Co. ¹	6,212 17	.....	174 68	6,386 85
Boscobel	Boscobel Tel. Co.....	2,239 50	136 65	80 00	2,456 15
Brandon	Brandon Tel. Co. ²	348 98	89 89	.....	378 27
Briggsville	Briggsville & Big Spring Tel. Co.....	480 00	83 00	65 00	628 00
Brill	Brill & Long Lake Tel. Co.....	.....	144 46	.....	144 46
Brillion	Eastern Wis. Tel. Co.....	638 30	30 14	.....	668 44
Bruce	Chippewa Valley Tel. Co.....	916 75	.....	.....	916 75
Cambria	Cambria Tel. Co.....	300 00	.....	.....	300 00
Cameron	Peoples Tel. Co.....	1,934 60	264 90	26 45	2,225 95
Cameron	Chippewa Valley Tel. Co.....	445 12	.....	.....	445 12
Campbellsport	East. Valley Tel. Co.....	708 00	156 50	160 18	1,014 68
Camp Douglas	Juneau Elec. Co.....	313 75	14 40	.....	328 15
Caroline	Farmers Independent Tel. Ass'n.....	709 40	247 95	.....	957 35
Cazenovia	Westford Tel. Co.....	193 55	17 00	.....	210 55
Cedar Grove	Cedar Grove Tel. Co.....	1,421 50	109 00	.....	1,530 50
Clear Lake	Clear Lake Tel. Co. ²	1,175 32	134 85	.....	1,310 17
Clintonville	Marion & Northern Tel. Co.....	2,311 06	280 50	190 95	2,782 51

Colby	Colby Tel. Co.	1,654 00	96 00	1,654 00
Colfax	O. I. Anderson Tel. Co. ¹	3,001 00	16 94	3,102 00
Coloma	Coloma Tel. Co.	2,689 87	88 54	2,994 35
Cottage Grove	Cottage Grove Tel. Co.	1,078 85	89 50	1,108 35
Deerfield	Deerfield Tel. Co.	1,570 05		1,570 05
Deer Park	Deer Park Tel. Co.	390 58	359 79	749 30
Delafield	Eagle Tel. Co.	798 33	119 41	917 74
De Pere	Fox River Valley Tel. & Teleg. Co.	8,946 75	15 00	8,946 75
Dousman	Eagle Tel. Co.	1,099 70	108 54	2,088 94
Durand	Home Tel. Co.	3,115 25	15 00	3,116 25
Eagle	Eagle Tel. Co.	3,042 90	202 60	3,960 50
East Troy	Eagle Tel. Co.	6,246 22	211 79	6,478 01
Eau Claire	Eau Claire County Tel. Co.	2,041 00	28 74	2,070 74
Eau Galle	Eau Galle Tel. Co.	1,151 95		1,151 95
Eaton	Ea. Fond du Lac County Tel. Co.	1,449 53	257 23	1,716 86
Eleva	Shaw Tel. Co.	1,612 25	31 75	1,644 00
Elkhart Lake	E. Wis. Tel. Co.	435 60	57 86	522 86
Elroy	Elroy Tel. Co.	8,491 03	168 52	4,180 55
Etnrick	Etnrick Tel. Co.	875 58		876 58
Fall Creek	Ludington Tel. Co.	1,440 30	586 93	2,077 25
Fall River	Peoples Tel. Co.	770 40	67 85	862 18
Florence	Peoples Tel. Co.	1,522 15	24 43	1,572 45
Fond du Lac	Fond du Lac Tel. Co.	2,518 17		3,128 17
Footville	Footville Tel. Co.	2,572 00	237 07	3,129 07
Fort Atkinson	Jefferson County Tel. Co.	8,844 52		8,844 52
Fountain City	Fountain City Tel. Co.	5,832 00		3,880 00
Fox Lake	Peoples Tel. Co.	1,757 40	209 30	2,110 01
Friendship	Kilbourn & Friendship Tel. Co.	1,478 45	137 55	1,600 40
Geneseo	Eagle Tel. Co.	2,529 75	108 60	2,678 44
Gladwin	Gladwin Tel. Co.	4,465 52	100 00	4,566 52
Grafton	Grafton Tel. Co.	1,278 85	68 43	1,347 58
Granton	Landsey Tel. Co.	15 90	5 60	433 38
Greenwood	Greenwood Tel. Co.	1,141 42	128 05	1,478 31
Hartford	Hartford & Saylesville Tel. Co.	161 09	208 80	164 00
Hilbert	E. Wis. Tel. Co.	528 72	9 61	338 33

* Report for six months period.

* Report for eight months period

* Report for year ending Dec. 31, 1908.

TELEPHONE UTILITIES, CLASS D—EXCHANGE SYSTEMS.
DETAILED OPERATING REVENUES, INDIVIDUAL OPERATING SYSTEMS—Continued.

Location of exchange.	Name of Company.	Exchange telephone earnings.	Earnings from connecting lines.	Miscellaneous exchange system earnings.	Total operating revenues.
Hudson	H. Prairie Tel. Co.....	59 83	17 53		537 41
Huron	Yellow River Tel. Co.....		46 53		46 53
Huron	Chippewa Valley Tel. Co.....	333 95			333 95
Iron River	Iron River Water, Lt. & P. Co.....	2,178 93	77 84		2,556 80
Jackson	Jackson Tel. Co.....	440 55			440 55
Johnson Creek	Rock River Tel. Co.....	2,036 17	73 36		2,706 53
Juneau	Juneau Tel. Co.....	1,113 22			1,113 22
Kiel	E. Wis. Tel. Co.....	1,269 60			1,369 60
Kilbourn	Farmers Inter-Co. Muf. T. Co. ^a	2,537 48	39 54	182 90	2,959 92
Kingston	Kingston Tel. Co.....	1,500 00			1,500 00
La Crosse	La Crosse Interurban Tel. Co. ^a	10,411 53	8,275 93		18,687 49
Ladysmith	Chippewa Valley Tel. Co.....	3,327 53			3,527 53
La Grange	Eagle Tel. Co.....	1,092 99		15 00	1,107 99
Lake Mills	Interurban Tel. Co.....	3,831 85	608 79		4,440 65
Larabee	Larabee Tel. Co.....	121 00	37 15		198 15
Leeds	Leeds Farmers Tel. Co.....	2,250 00			2,250 00
Lena	Farmers & Merchants T. Co. ^a	550 37	33 94		585 31
Lime Ridge	Peoples Tel. Co.....	3,809 00	250 00		4,059 00
Lodi	Lodi Tel. Co.....	3,191 00	232 25		3,423 25
Loyal	Loyal Tel. Exchange Co.....	1,366 25		35 30	1,301 55
Manawa	Manawa Tel. Exchange.....	1,578 00	141 82		1,719 82
Marion	Marion & Northern Tel. Co.....	1,404 95	304 31		1,824 31
McFarland	Peoples T. Co. of Dane Co.....	928 08	273 95		1,202 03
Mequon	Mequon Tel. Co.....	954 50	49 02	409 50	1,413 02
Merton	Merton Tel. Co.....	580 00	66 38	110 00	666 38
Milltown	Milltown Mutual T. Co.....	537 77	43 98		570 75
Mineral Point	Mineral Point Tel. Co.....	5,536 75	1,099 60		6,636 41
Monroe	United Tel. Co.....	684 50			684 50
Montello	Manuette Tel. Co.....	1,046 33	381 90		1,428 29
Mt. Calvary	E. Wis. Tel. Co.....	66 50			66 50

Mukwanago	Eagle Tel. Co.	1,816 85	712 25	15 00	1,944 10
Muscoda	Jameswood & Eagles Cor. T. Co.		504 00	15 00	519 00
Necedah	Juneau Elec. Co.	1,175 70	111 28		1,286 98
Neosho	Furcka Tel. Co.	2,445 00		350 31	2,795 31
New Holstein	E. Wis. Tel. Co.	944 87	3 30		948 17
New Lisbon	Juneau Elec. Co.	1,709 88			1,909 31
New London	Fox River Valley Tel. & Teleg. Co.	1,433 49	34 40	165 09	1,435 40
Niagara	Michigan State Tel. Co.	923 65			923 65
Northfield	Northfield Farmers Tel. Co.	2,355 08			2,355 08
North Freedom	Baraboo Tel. Co.	2,060 02	37 21		2,097 23
North Lake	Badger Tel. Co.	244 74	369 26		607 00
Norwalk	Monroe County Tel. Co.	723 00			723 00
Osceola	Osceola Farmers Mutual Tel. Co. ^a	1,998 70	274 00		2,263 70
Oshkosh	Winnebago County Tel. Co.	1,279 15			1,279 15
Osseo	Osseo Tel. Co.	4,712 80		60 75	4,773 55
Owen	Owen Tel. Co.	512 15	62 11		574 26
Palmyra	Bagle Tel. Co.	3,421 04	125 23	15 00	3,551 27
Pardeeville	Pardeeville Tel. Co.	2,033 40	78 00	22 00	2,133 40
Phillips	Price County Tel. Co.	2,490 00			2,490 00
Plainfield	Union Tel. Co.	4,543 17	334 47		5,077 64
Poynette	Poynette Tel. Co.	3,555 42	938 07		3,894 39
Prairie du Sac	Troy & Honey Creek T. Co.	9,049 79	428 96		9,468 75
Prentice	Chippewa Valley Tel. Co.	605 15			605 15
Randolph	Peoples Tel. Co.	1,933 21	472 65	53 08	2,453 94
Random Lake	Random Lake Tel. Co.	710 00			710 00
Red Granite	Waushara Tel. Co.	603 53	11 25		614 83
Reedsburg	Reedsburg Tel. Co.	7,140 55	929 10		8,069 65
Rio	Peoples Tel. Co.	2,422 27	382 78	97 69	2,902 74
Ripon	Ripon Rural Tel. Co. ¹	1,373 92	81 13		1,455 05
Rosendale	Rosendale Tel. Co.	2,432 13	123 85		2,556 98
Schlesinger	Washington Co. T. Co.	637 50	77 70		765 20
Shoebayn Falls	Citizens Tel. Co.	2,015 53	185 02		2,200 57
Shoetown	Shoetown Tel. Co.	2,383 75	1,688 93		5,042 70
Sun Prairie	Intercurban Tel. Co.	3,261 58	686 34		3,977 72
Theresa	Theresa Tel. Co.	1,353 80	2,432 20		3,791 12

¹ Report for year ending Dec. 1, 1909.
^a Report for eighteen months period.

¹ Report for year ending Dec. 31, 1908.
^a Report for six months period.

TELEPHONE UTILITIES, CLASS D—EXCHANGE SYSTEMS.

DETAILED OPERATING REVENUES, INDIVIDUAL OPERATING SYSTEMS—Continued.

Location of exchange	Name of Company.	Exchange telephone earnings.	Earnings from connecting lines.	Miscellaneous exchange system earnings.	Total operating revenues.
Thompson	Redger Tel. Co.	43 08	180 27	.....	224 35
Tigerton	Marion & Northern Tel. Co.	305 80	120 25	51 80	478 85
Tonah	Tonah Elec. & Tel. Co.	4,739 63	.....	.....	4,739 63
Turtle Lake	City Tel. Co.	73 73	134 29	.....	208 02
Two Rivers	Two Rivers Tel. Co.	3,845 65	.....	304 25	4,150 91
Warrens	Warren Land Co.	1,810 75	48 57	.....	1,859 32
Washington	Bayfield County Tel. Co.	3,816 92	124 30	76 50	4,017 72
Waterford	Wind Lake Tel. Co.	.....	908 00	.....	908 00
Waterloo	Interurban Tel. Co.	2,649 32	831 18	.....	3,500 50
Waupaca	Rural Tel. Co.	1,020 40	.....	83 64	1,043 04
Wausau	Marathon County Tel. Co. ¹	3,816 76	187 82	.....	4,004 58
Wausaukee	Wausaukee Tel. Co.	874 85	101 07	.....	975 92
Wautoma	Wausau Tel. Co.	1,102 12	571 82	.....	1,773 94
Westfield	Westfield Farmers Tel. Co.	1,760 72	230 87	.....	2,000 59
Weyauwega	Fox River Valley Tel. & Teleg. Co.	1,431 50	.....	.....	1,431 50
White Oak Springs	White Oak Tel. Co.	833 40	192 27	.....	975 67
Wild Rose	Wausau Tel. Co.	397 51	3 75	.....	311 26
Wrightstown	Fox R. Valley Tel. & Teleg. Co.	1,676 23	.....	.....	1,676 25
Wyocena	Peoples Tel. Co.	487 15	57 70	7 53	552 38
Total	.....	\$317,158 09	\$23,673 47	\$1,449 60	\$355,280 76

¹ Report for year ending Dec. 31, 1908.

TELEPHONE UTILITIES, USING CONDENSED FORM OF REPORT.

State figures denote deficits.	Location of exchange.	Name of Company.	INCOME ACCOUNT—UTILITY AS A WHOLE.				Surplus or deficit for year.
			Operating revenues.	Operating expenses.	Net operating revenue or deficit.	Deductions from net revenue, (Dividends, taxes, interest, and other deductions.)	
Abbotsford		Mayville Farmers Telephone Co.....	\$36 00	\$36 00	\$13 00	\$5 00	\$7 00
Abrams		R. C. Fauds Telephone Co.....	36 00	34 00	613 00	.....	.....
Akan		Akan Farmers Telephone Co.....	105 00	105 00	.....	.....	.....
Algoma		Algoma Farmers Telephone Co.....	429 40	415 59	18 81	.....	13 81
Algoma		Algoma-Lake Shore Telephone Co.....	507 84	370 04	167 80	226 86	88 96
Algoma		Kodan Telephone Co.....	100 50	100 50	.....	.....	.....
Allenton		Allenton-Kohlsville Telephone Co.....	1,223 22	240 25	983 97	410 00	573 97
Arcadia		Tamworth Telephone Co.....	410 00	266 68	123 38	.....	123 38
Athens		Athens Telephone Co.....	2,472 81	1,145 75	1,326 46	95 41	1,231 05
Attica		Attica Mutual Telephone Co.....	888 00	480 00	468 00	100 00	368 00
Avoca		Avoca & Muscoda Telephone Co.....	122 25	181 79	59 54	.....	59 54
Baldwin		Rush River & Eau Galle Telephone Co.....	1,919 85	900 00	1,019 85	775 00	244 85
Bangor		New Castle Telephone Co.....	1,200 00	500 00	700 00	300 00	400 00
Barneveld		Barneveld & Hollandale Telephone Co.....	120 00	120 00	.....	.....	.....
Barton		Barton Rural Telephone Co.....	27 00	27 00	.....	.....	.....
Bayfield		Bayfield Farmers Telephone Co.....	95 68	81 00	14 68	.....	14 68
Beaver		Unity & Western Telephone Co.....	319 95	207 84	5 11	.....	5 11
Beetown		Farmers Telephone Co.....	7,483 61	6,141 98	1,321 73	.....	1,321 73
Belle Plaine		Town Line Farmers Independent Telephone Co.....	7,586 88	279 53	317 35	144 18	173 22
Belleville		Belleville Telephone Co.....	2,670 00	2,100 00	570 00	570 00	.....
Big Flats		Big Flats-Caburn Farmers Telephone Co.....	7 73	8 10	4 63	.....	4 63
Blair		Preston Farmers Telephone Co.....	1,152 43	1,157 41	4 98	.....	4 98
Blanchardville		South York Telephone Co.....	33 00	33 00	.....	.....	.....
Blanchardville		Town Line Telephone Co.....	60 00	60 00	.....	.....	.....
Blue Mounds		Perry Mutual Telephone Co.....	1,084 50	653 73	430 78	430 78	.....

TELEPHONE UTILITIES, USING CONDENSED FORM OF REPORT.

INCOME ACCOUNT—UTILITY AS A WHOLE—Continued.

Italic figures denote deficits.

Location of exchange.	Name of Company.	Operating revenues.	Operating expenses.	Net operating revenue or deficit.	Deductions from net revenues. (Dividends, taxes, interest, and other deductions.)	Surplus or deficit for year.
<i>Boaz</i>	Richwood & Akan Telephone Co.	173 00	141 15	31 85	31 85	.....
<i>Brandon</i>	Ladoga & Brandon Telephone Co.	45 00	45 00	.....	.....	.....
<i>Buena Vista</i>	Valley Telephone Co.	68 41	83 39	16 98	.....	16 98
<i>Cadott</i>	Cadott Telephone Co.	2,504 11	2,463 14	41 97	.....	41 97
<i>Cambridge</i>	Cambridge Telephone Co.	654 47	794 00	139 53	.....	139 53
<i>Cambridge</i>	Prairie Queen Telephone Co.	15 00	15 00	.....	.....	.....
<i>Cambridge</i>	West Oakland Telephone Co.	26 63	117 68	90 68	.....	90 68
<i>Camp Douglas</i>	New Lisbon Mutual Telephone Co.	1,336 00	847 00	740 00	749 00	.....
<i>Canton</i>	Canton Farmers Telephone Co.	58 00	144 00	86 00	.....	86 00
<i>Casco</i>	Casco-Brussels Telephone Co.	647 73	503 85	51 90	.....	51 90
<i>Cashton</i>	New Cashton Telephone Co. ¹	1,200 00	500 00	700 00	300 00	400 00
<i>Chetek</i>	Chetek Rural Telephone Co.	1,300 00	1,320 00	180 00	120 00	60 00
<i>Chippewa Falls</i>	Lake Hallie Telephone Co.	90 50	90 50	.....	.....	.....
<i>Chippewa Falls</i>	Wilcox Valley Telephone Co.	75 00	75 00	.....	.....	.....
<i>Clintonville</i>	Matteson Telephone Co.	1,220 12	1,133 48	66 64	.....	66 64
<i>Cochrane</i>	Farmers Telephone Co.	1,764 25	1,650 63	113 62	.....	113 62
<i>Crandon</i>	Crandon Telephone Co.	3,092 01	1,661 90	1,430 11	300 00	1,130 11
<i>Cuba City</i>	Badger Farmers Telephone Co.	335 88	336 21	39 67	.....	39 67
<i>Cuba City</i>	Cuba City Telephone Exchange Co.	1,500 00	1,100 00	400 00	.....	400 00
<i>Cuba City</i>	Georgetown & Jarrett Telephone Co.	42 00	42 00	.....	.....	.....
<i>Curtiss</i>	Curtiss & Withee Telephone Co.	1 25	2 00	75	.....	75
<i>Dallas</i>	Dallas Farmers Telephone Co.	296 00	296 00	.....	.....	.....
<i>Darlington</i>	Darlington Rural Telephone Co.	161 63	139 95	21 68	.....	21 68
<i>Darlington</i>	Lamont Central Telephone Co.	5 00	5 00	.....	.....	.....
<i>Deiton</i>	Reynolds & Lambert Telephone Co.	642 00	116 78	525 22	.....	525 22

Dodgeville	Dodgeville Northern Telephone Co.....	245 32	200 33	44 99	44 99
Dodgeville	New Union Telephone Co.....	7,535 18	6,537 73	947 43	947 43
Dodgeville	Downtown Telephone Co.....	1,190 00	1,206 60	16 60	16 60
Durand	Inter-County Telephone Co.....	2,700 00	1,400 00	1,860 00	988 00
Earl	Earl Telephone Co.....	288 00	27 00	402 00	261 00
Eastman	Western Crawford Telephone Co.....	1,139 05	1,042 46	116 50	116 50
Edgar	Edgar-Cassel-Emmet Telephone Co.....	242 20	73 80	168 40	48 40
Edmund	Edmund Telephone Co.....	2 00	57 00	55 00	55 00
Eleva	Eleva Farmers Telephone Co.....	467 70	463 15	2 53	2 53
Elk Mound	Elk Mound Telephone Co.....	2,534 49	2,221 72	332 77	121 27
Elmwood	Highland Telephone Co.....	616 38	319 20	297 18	170 05
Excelsior	Richwood Farmers Telephone Co.....	64 00	66 61	2 51	2 51
Fairchild	I. Shouty Telephone Co.....	233 00	330 00	114 00	114 00
Fairchild	N. C. Foster Lumber Co.....	118 00	23 60	94 31	94 31
Fairwater	Alto Telephone Co.....	532 63	532 63		
Fairwater	Tinkham & Melike Telephone Co.....	84 00	84 00		
Fennimore	Fennimore Telephone Co.....	943 02	973 00	29 38	29 38
Five Points	Five Points Telephone Co.....	174 67	121 15	53 52	53 52
Fond du Lac	Empire Telephone Co.....	1,515 00	575 00	940 00	132 00
Franksville	Franksville Telephone Co.....	1,935 82	1,915 05	20 27	20 27
Freemont	Freemont Telephone Co.....	187 00	180 04	6 96	6 96
Freistadt	Freistadt & Cedarburg Telephone Co.....	1,080 50	913 55	777 04	777 04
Gays Mills	Union Farmers Mutual Telephone Co.....	230 00	470 00	150 00	150 00
Germania	Shields Telephone Co.....	132 00	96 31	35 60	35 60
Gilmanton	Gilmanton & Dover Telephone Co.....	1,530 00	890 00	640 00	
Glenbentah	Hulls Crossing Farmers Telephone Co.....	100 76	73 83	35 83	35 83
Goodrich	Goodrich Telephone Co.....	677 90	92 30	283 60	283 60
Grand Rapids	Cranmoor Telephone Co.....	429 03	233 30	175 70	17 65
Grant	Lynn Telephone Co.....	201 94	163 48	188 48	38 48
Gratiot	Lafayette Telephone Co.....	532 45	511 76	20 60	20 60
Green Bay	Brown County Telephone Co.....	3,168 77	1,085 32	1,473 45	873 45
Greenbush	West Greenbush Telephone Co.....	5 00	30 00	35 00	35 00
Green Lake	Green Lake Rural Telephone Co.....	241 60	635 51	314 01	314 01
Hales Corners	New Berlin Telephone Co.....	10 20	1 50	8 70	8 70
Hamburg	Hamburg Telephone Co.....	288 88	97 50	101 20	39 79

1 Three months' report.

TELEPHONE UTILITIES, USING CONDENSED FORM OF REPORT.

INCOME ACCOUNT—UTILITY AS A WHOLE—Continued.

Italic figures denote deficits.

Location of exchange.	Name of Company.	Operating revenues.	Operating expenses.	Net operating revenue or deficit.	Deductions from net revenues (Dividends, taxes, interest and other deductions.)	Surplus or deficit for year.
Hammond	Hammond Telephone Co.	1,445 92	1,125 82	320 00	.....	320 00
Hammond	Rush River & Pleasant View Telephone Co.	94 00	94 00	.....	.....	.....
Harford	Harford Rural Telephone Co.	52 50	10 50	42 00	.....	42 00
Harford	Harford Telephone Co.	143 65	1,193 45	1,049 80	.....	1,049 80
Hatley	Hatley Telephone Co.	38 00	20 00	4 00	.....	4 00
Highland	Council Bluffs Telephone Co. ² .....	.....	.....	.....	.....	.....
Highland	Farmers Ridge Telephone Co.	147 20	147 20	.....	.....	.....
Highland	Individual Telephone Co.	54 00	54 00	.....	.....	.....
Highland	Pompeys Pillar Telephone Co.	46 88	46 88	.....	.....	.....
Highland	Social Ridge Telephone Co.	40 00	38 00	2 50	.....	2 50
Hillsdale	Hillsdale Western Telephone Co.	228 46	188 49	39 97	.....	39 97
Hixton	Farmers Hixton & Northfield Telephone Co.	60 25	80 00	29 75	.....	29 75
Hixton	Farmers Telephone Co.	11 25	30 00	18 75	.....	18 75
Hixton	Fale Grove & Shady Glen Telephone Co.	64 88	51 89	12 99	.....	12 99
Hollandale	Perry-Hollandale Telephone Co.	616 90	116 85	499 95	384 00	115 95
Hubertus	Hubertus Telephone Co.	1,568 25	796 63	791 63	728 91	68 71
Independence	Horst Valley Farmers Telephone Co.	138 00	138 00	.....	.....	.....
Jefferson	Jefferson Mutual Telephone Co.	1,097 54	719 28	385 26	279 00	106 26
Johnsonville	Johnsonville Telephone Co.	26 00	6 73	19 27	19 27	.....
Jonesdale	Waldrich, J., & Hollandale Telephone Co.	45 00	65 00	20 00	.....	20 00
Juda	Jefferson Telephone Co.	1,907 00	1,663 00	244 00	144 00	100 00
Kewanee	Horseshoe Telephone Co.	359 15	86 23	273 92	8 07	267 85
Kilbourn	Portage & Kilbourn Telephone Co.	75 00	39 75	35 25	.....	35 25
Kilgus	Kilgus Telephone Co.	1,500 00	1,980 00	140 00	.....	140 00
La Crosse	Smith's Center Telephone Co.	118 00	118 00	.....	.....	.....
La Farge	Dell Cooperative Telephone Co.	145 69	50 00	95 69	25 00	70 50
Lamarino	Woodball Telephone Co.	1,289 77	519 91	779 86	457 84	322 02
Lebanon	Lebanon Telephone Co.	608 04	327 75	335 29	10 00	335 29
Leeds	Columbia County Telephone Co.	1,125 74	243 05	883 69	21 85	860 81
Livingston	Grant County Telephone Co.	900 00	900 00	.....	.....	.....

Logansville	Logansville Telephone Co.	960 00	600 00	360 00	40 00	330 00
Lone Rock	Clyde Telephone Co.	75 00	70 50	7 50		7 50
Lone Rock	Lone Rock Telephone Co.	1,451 50	1,408 78	48 77	89 79	8 98
Loyal	Beaver Telephone Co.	273 63	246 49	32 14		32 14
Loyal	York Center Telephone Co.	1,014 65	536 20	431 45	17 79	413 66
Loyal	C. M. Taylor Telephone Co.	201 50	98 35	175 25	155 35	20 00
Luck	Equity Telephone Co.	1,388 96	322 81	1,076 17	101 00	973 17
Luxemburg	Luxemburg Telephone Co.	1,637 09	2,517 24	860 16		860 16
Madison	Dane County Rural Telephone Co.	2,983 10	938 33	2,024 77	48 00	1,982 77
Manitowoc	English Lake Telephone Co.	1,323 91	397 20	266 62	254 43	12 19
Manitowoc	Liberty & Newton Telephone Co.	584 52	561 24	25 28		23 28
Manitowoc	Manitowoc & Northern Telephone Co.	733 32	446 26	287 06		287 06
Manitowoc	Newton Manitowoc Telephone Co.	260 00	125 00	125 00	60 00	65 00
Manitowoc	Rapids & Western Telephone Co.	5 50	183 00	177 50		177 50
Manitowoc	Silver Creek Telephone Co.	8 00	15 00	7 00		7 00
Marathon	Marathon-Ziegler Telephone Co.	64 42	5 85	58 57	58 57	
Markesan	Markesan Telephone Co.	2,528 00	1,500 00	1,028 00	250 00	733 00
Marshfield	Marshfield Telephone Exchange	13,278 96	11,307 31	1,771 38	1,771 38	
Mattoon	Mattoon Telephone Co.	1,271 12	783 73	487 39		487 39
Mayville	Mayville Rural Telephone Co.	375 95	375 95			
Merrill	Corning Telephone Co.	5 25	5 25			
Mineral Point	Bloomfield Telephone Co.	88 00	95 00	7 00		7 00
Mineral Point	Diamond Grove Telephone Co.	30 00	7 50	22 50		22 50
Mineral Point	Rosely & Mineral Point Telephone Co.	613 79	600 00	13 79		13 79
Minong	Lake Shore Telephone Co.	38 73	3 00	30 73		30 73
Modena	Modena Co-operative Telephone Co.	225 90	225 00	90		90
Monroe	West Clarno Telephone Co.	31 05	146 22	115 17		115 17
Montello	Diamond Telephone Co.	312 00	312 00			
Monfort	Annapton & Preston Telephone Co.	2,040 10	2,712 87	663 77		663 77
Monticello	Busy Farmers Telephone Co.	18 00	64 50	46 50		46 50
Mosel, town of	Mosel & Centerville Telephone Co.	33 80	61 50	33 70		33 70
Mosinee	Mosinee Telephone Co.	988 33	789 07	199 26	188 47	10 79
Mt. Hope	Peoples Telephone Co.	5,764 08	2,212 01	3,552 07		3,552 07
Nelsonville	Nelsonville Telephone Co.	1,406 57	1,103 54	300 23	220 50	79 73
Neshkoro	Neshkoro Telephone Co.	233 17	35 27	237 90	197 57	60 33
New London	Caledonia Farmers Telephone Co.	64 00	66 51	2 51		2 51
New Richmond	Cedar Lake Rural Telephone Co.	1,400 00	1,400 00			
Oakfield	Lamarline & Rock River Telephone Co.	7 55	7 55			
Ontario	Brush Creek Farmers Telephone Co.	18 07	50	17 57		17 57
Oshkosh	Winnebago County Telephone Co.	1,270 15	1,115 12	104 03		174 03

* No income account.

* Six months' report.

TELEPHONE UTILITIES, USING CONDENSED FORM OF REPORT.

INCOME ACCOUNT—UTILITY AS A WHOLE. Concluded.

Italic figures denote deficits.

Location of exchange.	Name of Company.	Operating revenues.	Operating expenses.	Net operating revenue or deficit.	Deductions from net revenues. (Dividends, taxes, interest and other deductions.)	Surplus or deficit for year.
Osgo	Beef River Valley Telephone Co.	202 40	202 40			
Packwaukee	Montello Farmers Telephone Co.	300 00	300 00			
Pepin	Pepin Telephone Co.	2,916 32	2,590 00	416 32		416 52
Pittsville	Pittsville Telephone Co.	372 01	361 85	10 16		10 16
Plainfield	Union Telephone Co.	5,077 64	4,271 95	805 69	255 00	550 69
Platteville	Platteville & Cornelia Telephone Co.	96 00	96 00			
Plymouth	Plymouth Telephone Co.	4,333 07	2,914 98	1,418 09	107 50	1,310 59
Plymouth	Rathbun Telephone Co.	1,030 42	500 00	530 42		530 42
Porter	Porter Farmers Telephone Co.	135 00	135 00			
Port Washington	Port Washington Telephone Co.	450 00	173 15	285 85	5 58	290 27
Port Wing	Port Wing Telephone Co.	1,263 16	978 84	284 32	9 00	275 32
Prairie du Sac	Farmers Cooperative Telephone Co.	165 00	490 58	325 58		325 58
Reedsburg	Rudd & Reed Telephone Co.	716 10	355 29	360 81	360 81	
Reedsville	Manitowish & Western Telephone Co.	3,570 00	1,850 00	1,720 00	1,720 00	
Reedsville	Dodge County Telephone Co.	1,832 72	276 00	1,576 72	81 00	1,495 72
Rhineland	Oneda & Vilas County Telephone Co.	821 58	305 04	516 54	502 96	18 58
Rib Lake	Rib Lake Telephone Co.	1,322 50	980 00	342 50	300 00	42 50
Richmond	Richmond Telephone Co.	255 00	255 00	20 00		20 00
Ridgeway	R., Jonesdale & Hollandale Telephone Co.	117 00	20 00	88 00		88 00
Riley	Pine Bluff Telephone Co.	1,390 65	586 46	804 19	606 00	198 09
Rockdale	Christiana Farmers Telephone Co.	46 72	44 91	1 81		1 81
Rudolph	Knobloch Telephone Co.	410 30	130 00	280 30	162 33	117 97
Sabin	Mill Creek Telephone Co.	401 32	131 03	270 29		270 29
Schlesinger	Cedar Lake Telephone Co.	1,634 02	445 50	1,188 52	1,273 98	85 41
Shelby	Johnsonville Telephone Co.	26 00	6 00	20 00	20 00	
Shelby	Shelby Falls Rural Telephone Co.	29 65	29 65			
Shullsburg	Shullsburg Telephone Co.	108 20	102 20	6 00		6 00
Shullsburg	Lake Telephone Co.	31 25	31 25			
Solski	Oconto County Telephone Co.	90 00	90 00	70 00		70 00
Soldiers Grove	Elmwood Farmers Telephone Co.	12 08	18 16	6 08		6 08

Somers	408 50	175 00	233 50	.....	233 50
South Wayne	1,419 00	939 95	439 05	439 95	2 80
Spooner	2,416 00	1,610 00	806 00	.....	806 00
Spooner	198 00	149 02	54 98	.....	54 98
Spring Green	720 00	389 15	335 85	.....	335 85
Spring Green	.....	.....	.....	.....	.....
Stanley	400 81	84 19	316 62	364 46	52 16
Steonsville	225 70	104 65	121 05	.....	121 05
Stockbridge	819 29	677 37	140 92	.....	140 92
Stockbridge	1,064 65	287 55	777 10	530 00	427 10
Stratford	743 23	212 05	531 18	382 91	148 27
Stratford	.....	.....	.....	.....	.....
Strong's Prairie	450 00	442 32	7 68	.....	7 68
Strum	805 96	736 83	19 10	.....	19 10
Sturgeon Bay	360 36	446 89	77 53	.....	77 53
Sturgeon Bay	24 16	24 16	.....	.....	.....
Sullivan	2,049 35	669 60	1,455 75	100 00	1,355 75
Sullivan	.....	.....	.....	.....	.....
Suring	22 50	3 75	18 75	18 75	.....
Sussex	919 56	963 04	73 48	.....	73 48
Tamarack	411 00	296 62	124 38	.....	124 38
Taylor	278 75	149 45	127 30	.....	127 30
Taylor	376 79	338 84	17 95	.....	17 95
Thorp	.....	.....	.....	.....	.....
Thorp	1,398 86	643 82	755 04	532 88	229 16
Tigerton	2 45	13 60	16 15	.....	16 15
Unity	277 00	240 00	37 00	.....	37 00
Unity	5 73	5 73	.....	.....	.....
Valders	106 00	100 00	6 00	.....	6 00
Valders	.....	.....	.....	.....	.....
Waunakee	1,953 00	800 00	1,089 00	150 00	946 00
Waunakee	506 90	301 25	205 65	.....	205 65
Web Lake	504 91	293 80	211 11	.....	211 11
West Bend	136 60	3 10	3 10	.....	3 10
Westby	619 45	497 94	121 51	.....	121 51
Westby	.....	.....	.....	.....	.....
Westfield	1,300 25	936 08	249 23	.....	249 23
Westfield	.....	.....	.....	.....	.....
West Prairie	959 74	475 67	484 07	17 50	466 57
Whitehall	211 50	5 50	5 50	.....	5 50
Whitehall	82 00	76 00	6 00	.....	6 00
White Mound	.....	.....	.....	.....	.....
White Mound	.....	.....	.....	.....	.....
Wilnot	2,474 28	696 00	1,778 28	1,231 15	547 13
Wilton	2,580 40	1,682 76	897 64	.....	897 64
Withee	55 00	35 00	20 00	.....	20 00
Wittenberg	1,492 76	837 90	653 86	391 81	143 65
Wonevot	1,760 50	1,349 19	411 31	.....	411 31
Woodman	117 76	90 00	27 75	.....	27 75
Woodman	.....	.....	.....	.....	.....
Total	\$1,997 96	\$134,840 57	\$56,557 41	\$22,865 87	\$3,061 54

* No income account.

TELEPHONE UTILITIES, CLASS A—EXCHANGE

Rollo figures denote credits.

DETAILED OPERATING EXPENSES.

Location of Exchange.	GENERAL.						
	Salaries and wages.	Rent, light and heat.	Traveling.	Postage, printing and stationery.	Legal.	Incidental.	Total.
Algoma	\$102 17	\$7 42	\$4 24	\$12 92	\$8 10	\$40 89	\$1,5 84
Appleton	572 88	42 13	34 87	67 32	51 65	172 97	941 83
Ashland	925 08	40 90	21 08	68 24	50 17	249 21	1,300 28
Bayfield	197 01	8 92	5 27	15 04	10 45	43 65	233 94
Beaver Dam ..	530 28	29 99	37 67	49 40	47 96	120 38	821 08
Brookfield	54 25	4 46	8 13	7 29	4 71	18 19	91 03
Burlington	311 90	16 57	38 22	27 48	162 32	67 86	632 85
Burnett Jct.	42 50	3 32	1 67	5 39	3 89	12 41	69 18
Cedarburg	74 52	3 36	1 73	5 49	3 85	12 81	101 82
Chippewa Falls ..	403 05	28 95	15 15	47 35	35 81	143 63	63 97
Columbus	236 97	17 97	12 30	31 50	31 05	80 20	439 90
Corliss	52 58	9 94	2 17	6 52	5 09	14 78	85 08
Cottage Grove ..	4 61	42	89	89	86	1 37	8 10
Darlington	186 83	12 60	10 16	90 59	14 45	53 58	297 71
Delavan	325 09	22 81	14 50	37 40	32 90	107 22	539 98
De Pere	331 03	27 18	14 97	45 60	34 37	114 83	5 7 05
Eau Claire	1 053 71	50 10	87 78	115 98	225 27	3 7 55	1,8 2 03
Elkhorn	131 74	8 90	9 90	14 31	9 73	46 53	2 1 11
Fond du Lac	1,241 46	78 84	54 86	126 43	94 54	422 67	2,005 63
Fort Atkinson ..	75 15	4 48	6 82	7 87	17 10	18 00	128 93
Genoa Junction ..	153 32	9 56	7 89	15 59	11 22	48 43	249 01
Green Bay	608 03	120 94	134 84	299 63	439 22	77 29	3,360 35
Green Lake	68 04	2 79	8 42	4 68	103 62	12 22	191 77
Hartford	199 18	10 39	6 03	18 96	13 11	43 00	291 06
Hartland	136 48	8 73	4 46	14 23	5 78	94 72	264 40
Horicon	88 08	6 00	5 96	9 30	8 32	21 81	130 49
Hortonville	130 06	10 61	12 00	17 55	13 33	48 32	233 07
Hudson	179 31	11 35	13 53	18 36	13 57	42 34	275 51
Janesville	797 10	49 40	25 03	100 61	235 86	2 8 83	1,476 96
Jefferson	163 87	12 52	18 33	21 78	14 60	54 72	235 91
Juneau	92 76	6 19	3 16	9 70	7 99	21 4	143 54
Kaukauna	239 25	19 08	10 92	30 61	22 39	88 42	410 87
Kewaunee	113 49	8 28	3 90	13 35	8 01	34 8	181 91
La Crosse	1 342 30	99 25	53 61	166 32	114 92	963 67	2,740 33
Lake Geneva	609 54	39 80	20 52	62 20	55 94	200 50	987 00
Lancaster	134 18	8 94	4 59	14 49	11 02	44 02	217 24
Lima Center	58 72	4 54	2 32	7 04	7 13	13 03	92 98
Madison	2,283 12	150 87	150 34	219 44	203 27	663 92	3,490 93
Manitowoc	432 32	31 12	16 35	50 81	37 26	137 19	704 06
Marinette	536 93	43 98	21 39	66 97	141 09	138 53	1,088 87
Mayville	156 80	8 26	12 29	13 38	9 32	0 91	2 1 21
Menomonie	401 29	28 35	14 95	47 09	31 50	13 12	668 1
Middleton	3 78	31	13	31	98	21	5 82
Milwaukee	21,360 83	1,977 98	1,242 33	3,275 44	12 036 91	12,293 89	55,119 51
Neenah-Men.	619 11	45 78	50 12	78 68	51 44	190 97	1,088 10
New London	150 38	14 29	7 46	23 63	16 19	67 57	319 62
New Richmond ..							
N. Fond du Lac ..							
Oconomowoc	300 05	26 67	19 42	45 85	40 00	162 12	681 11
Oconto	218 00	18 87	11 93	33 31	22 37	67 95	403 01
Oconto Falls	45 68	8 57	1 82	5 55	4 99	12 54	71 15
Omro	123 24	9 61	4 78	15 60	11 14	36 14	200 00
Oshkosh	1,280 25	96 62	70 94	158 78	121 05	613 2	2,354 16
Peshigo	48 78	3 58	1 63	5 86	3 50	32 82	9 07

REPORTS—WISCONSIN TELEPHONE COMPANY.

BY OPERATING SYSTEMS, JULY 1 TO DEC. 31, 1908.

OPERATING.						
Salaries and wages.	Rent, light and heat.	Postage, printing and stationery.	Directory.	Advertising and canvassing.	Incidentals.	Total.
\$423 72	\$86 02	\$13 57	.....	\$15 37	\$10 53	\$557 22
2,373 46	223 35	37 13	.....	116 61	32 01	2,865 53
1,653 56	341 40	55 92	.....	14 59	38 88	2,383 44
430 41	77 65	9 92	.....	28 85	4 52	551 60
1,284 83	192 78	29 67	.....	213 63	11 83	1,734 74
267 44	63 10	6 32	.....	.....	6 60	343 46
980 14	82 80	28 38	.....	16 74	4 38	1,119 37
197 51	54 75	2 00	.....	2 34	9 01	2 8 64
236 09	30 00	2 42	.....	3 19	.....	271 70
1,494 42	247 80	34 97	.....	105 06	10 28	1,903 67
865 88	100 49	19 03	.....	35 48	1 95	1,023 38
169 68	78 00	15	.....	13 00	12 62	236 45
40 00	.....	12	.....	.....	.....	40 12
648 69	109 45	14 80	.....	4 35	4 50	781 12
1,010 03	151 23	45 68	.....	182 40	42 83	1,435 95
1,220 86	215 37	55 90	.....	346 45	38 16	1,982 39
3,513 53	419 19	73 46	.....	233 88	22 97	4,344 37
434 83	59 79	6 25	.....	73 90	9 36	584 45
4,347 15	490 48	52 60	.....	156 58	14 11	5,022 92
252 98	60 98	3 81	.....	3 11	29 01	349 80
305 29	90 01	18 60	.....	6 00	25	420 60
5,698 52	500 34	140 50	.....	1,320 11	142 07	7,908 14
145 15	.....	2 42	.....	.....	.....	14 57
727 52	97 38	31 20	.....	39 65	7 25	903 61
422 16	.....	9 50	.....	4 51	13	436 60
261 92	63 54	4 65	.....	22 17	4 46	337 08
524 30	95 68	19 64	.....	40 90	14 75	695 27
496 06	75 34	7 50	.....	6 21	22	575 93
2,220 73	339 66	22 98	.....	261 94	33 15	2,886 55
589 33	69 17	17 87	.....	27 12	19 54	723 03
232 58	60 94	7 27	.....	50 70	80	322 74
902 23	251 69	11 37	.....	88 06	8 55	1,249 33
394 17	75 82	6 90	.....	67 37	7 00	551 26
3,683 51	331 30	51 61	.....	1,235 19	81 00	5,533 36
1,770 63	836 15	43 45	.....	13 16	54 16	2,293 87
465 72	147 60	7 67	.....	4 32	6 30	632 26
33 46	27 00	1 60	.....	21 08	11 44	95 03
7,075 17	771 74	197 19	.....	1,063 85	45 91	9,186 17
1,909 86	336 04	56 74	.....	127 98	18 96	2,535 63
2,219 15	385 76	81 50	.....	176 65	6 21	2,875 73
404 24	77 40	8 52	.....	20 25	4 50	515 31
1,408 22	181 48	47 07	.....	54 83	10 35	1,779 75
31 47	.....	.....	.....	.....	.....	31 47
106,873 07	11,491 32	1,617 99	.....	8,916 01	431 42	134,529 55
2,227 30	317 85	27 43	.....	123 58	22 55	2,844 18
722 53	119 92	15 97	.....	89 14	6 00	961 6
1,553 50	185 02	28 88	.....	11 60	58 80	1,828 80
815 04	183 77	11 13	.....	126 19	75	1,138 03
119 03	.....	3 45	.....	40 12	.....	162 0
475 34	60 07	27 59	.....	2 02	37 60	604 12
5,200 37	614 97	75 32	.....	399 19	65 43	6,369 11
58 03	4 00	.....	.....	.....	9 29	65 97

TELEPHONE UTILITIES, CLASS A—EXCHANGE

Italic figures denote credits.

DETAILED OPERATING EXPENSES.

Location of exchange.	GENERAL.						Total.
	Salaries and wages.	Rent, light and heat.	Travelling	Postage, printing and stationery.	Legal.	Incidental.	
Pt. Washington	191 24	11 71	10 33	19 40	13 92	52 12	298 60
Princeton	66 32	3 58	1 75	5 67	4 25	12 97	91 54
Racine	1,489 13	97 57	55 50	221 61	110 24	529 28	2,485 3
St. Martins	77 32	6 58	3 29	10 56	7 47	34 67	139 89
Shawano	193 93	14 53	19 60	24 01	15 22	76 29	313 67
Shullsburg	115 50	7 82	4 09	12 63	9 37	20 02	178 43
S. Milwaukee	152 23	12 83	6 32	20 20	16 49	115 47	333 56
Stanley	119 58	8 18	7 80	12 98	9 09	33 42	134 74
Stevens Point	400 94	20 47	15 46	50 10	36 61	148 45	682 03
Stoughton	29 49	20 16	20 74	32 62	21 63	92 15	457 82
Sturgeon Bay	232 37	20 80	10 43	33 76	23 70	108 43	479 53
Superior ¹							
Washburn	175 70	10 95	5 88	18 25	12 93	73 81	297 58
Watertown	612 72	38 17	22 78	68 30	43 58	151 84	877 39
Waukesha	642 87	46 15	23 22	74 37	62 52	211 43	1,070 11
Waupun	100 38	11 92	7 25	19 70	13 95	49 73	191 93
West Bend	155 22	8 78	9 25	13 90	10 62	37 72	235 40
Whitewater	310 74	20 52	15 57	33 38	24 06	79 63	484 72
Winneconne	22 65	1 51	78	2 50	1 71	6 21	55 31
Total	\$19,381 51	\$3,702 21	\$2,625 77	\$3,352 35	\$15,097 08	\$21,547 02	\$58,603 61

¹ Acquired Jan. 1, 1909.

REPORTS—WISCONSIN TELEPHONE COMPANY.

BY OPERATING SYSTEM, JULY 1 TO DEC. 31, 1938—Continued.

OPERATING.

Salaries and wages.	Rent, light and heat.	Postage printing and stationery.	Directory.	Advertising and canvassing.	Incidentals.	Total
625 76	122 77	9 12	35	61 02	.....	819 63
192 00	40 55	4 01	.....	.....	6 00	242 61
4,222 71	580 27	65 17	20 92	661 48	68 32	5,677 87
440 45	92 62	44	2 75	.....	.....	586 26
754 09	116 75	24 06	75	24 00	8 39	928 04
427 50	57 00	6 49	1 30	.....	10	472 39
673 84	217 50	1 30	5 76	30 83	39 12	871 86
440 06	97 58	12 10	50	14 19	5 10	589 13
1,664 74	224 60	27 52	7 32	116 41	14 39	2,053 37
1,183 04	133 74	27 91	28 14	31 49	18 86	1,369 90
1,066 20	253 74	25 55	32 04	172 02	14 15	1,519 62
604 08	86 55	8 65	3 00	12 78	10	716 11
1,739 34	357 28	28 22	70	41 86	9 74	2,173 74
2,293 07	361 06	35 32	8 71	58 06	7 20	2,767 29
331 19	73 40	10 13	40	31 55	3 82	750 49
452 66	97 88	8 05	50	13 74	1 25	571 08
1,040 35	223 15	12 70	10	63 53	9 82	1,355 10
107 70	.....	71	.....	.....	1 50	109 91
\$190,320 11	\$23,836 95	\$3,404 00	\$5,649 58	\$17,591 46	\$1,600 19	\$242,401 24

* Included with Fond du Lac report.

TELEPHONE UTILITIES, CLASS A—EXCHANGE

Italic figures denote credits.

DETAILED OPERATING EXPENSES, BY OPERATING

Location of Exchange.	MAINTENANCE.						Reserve.	Total.
	Salaries and wages.	Rent, light and heat.	Material.	Traveling.	Incidental.	Damage and compensation.		
Algoma	\$157 6	\$4 00	\$175 29	\$17 07			\$74 70	\$438 79
Appleton	1,195 2	9 00	720 34	179 52			1,238 89	3,322 97
Ashland	1,191 2	9 50	1,174 30	197 80		\$2 20	1,631 60	4,301 51
Bayfield	350 8	8 00	691 32	108 88			707 94	491 08
Beaver Dam	1,096 44	21 00	647 12	143 80			901 47	2,853 83
Brookfield	56 4	3 00	23 84	26 18			311 01	460 3
Burlington	347 11	3 00	212 43	90 21			348 94	1,001 09
Burnett Jct.	37 15	6 00	17 73	21 03			340 46	422 97
Cedarburg	23 70		35 94	9 15			134 46	208 5
Chippewa Falls..	983 69	10 00	969 21	170 63		1 55	601 86	2,643 16
Columbus	370 02	15 50	286 64	89 77			544 40	1,306 33
Corliss	40 91	6 00	38 97	35 00			331 84	452 71
Cottage Grove ..	43		1 05				1 50	
Darlington	326 32	4 00	221 92	60 07		4 00	54 29	561 12
Delavan	647 05	12 00	372 42	179 60			371 71	2,032 78
De Pere	556 93	9 00	420 22	135 81	\$3 00		1,080 57	2 8 5 63
Eau Claire	2,588 37	209 05	3,163 39	200 01		16 69	2,105 01	8,282 62
Elkhorn	206 24	3 00	149 36	74 96			16 56	413 02
Fond du Lac	2,932 23	25 10	3,523 55	246 41			200 50	6,927 88
Fort Atkinson ..	45 24	2 50	11 50	27 25			73 12	1 6 61
Genoa Junction..	331 09	3 00	137 21	154 24			400 10	1,055 64
Green Bay	3,533 26	277 18	2,227 48	683 73		1 00	5,168 19	11,910 83
Green Lake	78 31		16 07	68 08	\$0 00		49 14	223 50
Hartford	163 86	6 00	495 11	33 29			400 32	1,098 8
Hartland	467 00		332 54	160 57			520 39	439 18
Horicon	222 56	3 00	153 51	47 35			1 0 10	326 2
Hortonville	200 30	3 00	242 69	95 47			95 20	631 6
Hudson								
Hurley	465 84		172 24	25 52			32 76	693 26
Janesville	1,837 27	39 00	844 21	194 90			1,015 56	3,942 03
Jefferson	355 72	15 00	370 14	49 74			254 32	1,444 12
Juneau	140 15	14 00	157 21	60 74			134 45	237 65
Kaukauna	364 24	12 00	223 49	53 53			1,785 16	2,331 45
Kewaunee	131 97	3 00	136 22	59 64			435 00	775 83
La Crosse	3,762 42	315 61	2,053 50	401 09			5,007 02	11,539 64
Lake Geneva	789 78	12 00	527 43	432 49	17 00	2 00	2,603 50	4,804 40
Lancaster	110 64	10 00	179 31	22 21			3 16	711 22
Lincoln Center ..	150 12	3 00	72 94	62 38		89 67	113 13	5 0 18
Madison	5,143 50	337 51	4,823 36	841 64	104 00	8 00	6 8 5 63	17,328 64
Manitowoc	568 99	30 00	522 96	62 99		10 00	3,542 17	4,737 11
Marinette	958 64	29 00	530 71	68 06			2,800 03	4 3 6 10
Mayville	209 77	7 50	148 24	9 88			113 05	483 44
Menomonie	892 02	9 00	402 43	194 75			2,035 32	3,533 2
Middleton								
Milwaukee	49,231 38	4,034 46	32,400 44	3,382 08	28 50	625 07	89,774 36	179,50 09
Neenah-Men.	2,115 79	88 34	1,313 74	373 57		10 85	1,941 71	5,833 08
New London	396 38	15 00	327 81	19 72			26 89	762 02
New Richmond ..								
No. Fond du Lac ..								
Oconomowoc	560 54	9 00	1,005 17	255 50			1,635 87	2,860 8
Oconto	641 85	9 00	429 49	92 09		115 91	18 0	1 270 23
Oconto Falls	212 72		65 75	27 19			2 2 11	134 50
Omro	175 77	1 33	164 45	114 56		1 00	527 20	965 33
Oshkosh	3,077 63	301 21	1,110 60	380 0	15 00	2 50	8 451 91	13,373 01
Peshigo	194 70		36 02	72 78			158 80	450 9

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JULY 1 TO DEC. 31, 1933—Continued.

MISCELLANEOUS EXPENSES.						Total expenses, exchange and toll.	Toll expenses.	Total exchange expenses.
Instrument rental.	Conduitt. pole, and R. R.	Insur- ance.	Taxes.	Real estate expenses.	Total.			
\$114 46		\$13 09	\$90 40		\$226 95	\$1,387 73	\$367 75	\$1,019 98
569 15		45 52	494 64		1,109 31	8,259 32	2,228 36	6,011 16
329 26		75 78	287 39		692 42	8,638 45	1,848 42	6,773 83
106 92		9 07	94 91		202 90	1,589 52	358 70	1,120 82
376 84		16 92	830 77		724 53	6,030 78	192 80	5,099 98
32 14		6 64	27 73		66 51	961 43	192 28	779 15
220 52		7 55	191 92		420 01	3,174 91	740 66	2,434 25
29 85		5 32	25 48		60 15	310 94	13 53	77 41
63 87		6 34	57 46		129 67	708 44	102 04	501 40
425 60		28 72	369 97		824 25	6,043 95	87 10	5,171 85
177 82	\$12 10	13 18	151 60		362 70	3,107 40	(3) 00	2,463 31
28 73		6 52	24 86		60 11	874 33	16 54	765 22
2 37			2 23		4 60	53 82		52 82
107 75		7 33	94 07		209 15	1,852 10	43 39	1,418 71
269 04		7 78	234 80		511 71	4,570 33	721 26	3,849 10
249 19		26 28	216 82		492 30	5,743 17	173 70	5,569 47
1,201 62		120 75	1,042 56	\$226 16	2,491 03	17,109 67	2,205 98	14,894 19
76 97		9 40	56 47		184 81	1,367 01	223 91	1,143 10
1,303 94		126 58	1,133 86		2,663 38	16,568 01	818 10	15,749 91
51 8		7 45	46 81		105 08	729 50	231 64	497 86
102 00		7 51	91 60		201 11	1,921 36	194 16	1,727 20
1,691 79		173 16	1,392 52	427 95	3,593 42	26,734 9	3,536 98	23,197 94
63 77		9 38	55 13		127 28	637 12	86 53	550 59
174 69		28 75	151 83		355 29	2,648 57	619 76	2,028 81
128 23		7 48	111 96		247 67	1,387 85	380 27	1,007 58
62 76		7 36	54 64		124 76	947 50	221 72	725 78
103 91		11 65	80 51		205 08	1,810 06	402 62	1,407 46
122 23		4 00	106 24		232 46	1,787 26	192 27	1,594 99
567 52		25 80	494 32		1,080 64	9,383 08	1,764 58	7,618 50
123 66		10 39	104 05		238 10	2,291 06	341 50	1,949 56
73 62		7 51	65 64		148 77	912 70	23 77	688 93
192 25		49 77	167 48		492 40	4,531 37	682 64	3,848 73
108 31		16 20	99 70		209 21	1,718 21	345 36	1,372 85
803 01		128 12	776 09	357 86	2,154 01	21,997 94	1,715 87	20,282 07
534 54		67 55	470 45		1,072 54	9,058 61	1,136 06	7,922 55
96 81		22 50	81 53		177 88	1,758 70	37 68	1,421 02
32 0		25 28	28 05		83 39	777 18	16 3	761 15
1,821 82		180 07	1,582 66	517 18	4,101 73	24,472 57	4,126 70	30,345 87
673 51		102 39	565 47		1,341 45	9,308 24	1,412 78	7,895 46
715 06		71 34	621 56		1,407 90	9,704 63	1,767 35	7,937 28
129 37		6 79	112 36		218 32	1,453 53	401 03	1,052 50
424 21		36 44	379 04		829 69	6,716 17	1,032 16	5,683 01
3 87			3 30		7 17	43 93		43 6
25,068 37		2,241 97	22,288 38	8,344 08	38,483 40	27,639 95	41,816 29	38,573 06
697 91	75	165 72	604 15	133 05	1,601 83	11,341 94	1,213 50	10,128 44
156 27		10 17	135 92		302 36	2,337 96	508 12	1,829 84
328 50		13 80	347 65		750 95	6,145 94	1,338 18	4,807 76
198 14		31 08	172 45		401 67	3,213 12	787 21	2,425 91
42 31		7 12	38 08		87 57	458 76	120 20	338 56
102 78		9 28	91 46		203 52	1,923 47	338 89	1,584 58
1,703 24	18 80	250 39	1,184 02	515 57	3,975 02	26,261 30	3,440 23	22,821 07
50 80		35 80	48 65		141 34	763 37	76 34	687 03

Location of exchange.	MAINTENANCE.							
	Salaries and wages.	Rent, light and heat.	Material.	Traveling.	Incidental.	Damage and compensation.	Reserve.	Total.
Port Washington	253 80	6 00	127 20	29 74			397 07	813 87
Princeton	44 44		49 86	22 28			74 07	190 66
Racine	4,408 28	290 10	1,757 37	183 75	50 00	3 87	7,515 00	14,30 35
St. Martins	60 15		29 36	23 62			296 14	400 27
Shawano	410 21	3 00	301 79	70 59			185 84	689 75
Shullsburg	200 05	3 00	57 98	21 08			14 62	303 64
So. Milwaukee	278 87	12 00	98 27	34 33			1,378 55	1,832 44
Stanley	184 16	3 00	159 23	35 06			7 87	389 43
Stevens Point	928 88	12 00	1,890 00	135 01			950 73	2,035 76
Stoughton	832 48	6 00	203 78	247 47			574 40	1,954 3
Sturgeon Bay	428 45	16 05	298 00	70 03			1,263 67	2,073 20
Superior								
Washburn	237 98	6 00	230 95	65 56			19 93	661 2
Watertown	1,001 04	12 00	894 41	174 79			271 42	1,800 8
Waukesha	1,393 05	14 00	971 05	355 09	4 00		1,286 30	4,222 49
Waupun	318 78	9 00	175 02	17 63			78 39	598 82
West Bend	235 52	11 00	226 07	33 19			23 73	733 11
Whitewater	1,214 42	15 00	732 14	677 09			1,704 44	1,537 1
Winneconne	17 14		5 34	18 62			41 50	83 00
Total	\$108,413 27	\$6,420 94	\$73,099 21	\$12,781 29	\$310 50	\$904 93	\$154,884 99	\$361,785 13

REPORTS,—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JULY 1 TO DEC. 31, 1908—Concluded.

MISCELLANEOUS EXPENSES.						Total expenses, exchange and toll.	Toll expenses.	Total exchange expenses.
Instru- ment rental.	Conduit, pole, and R. R.	Insur- ance.	Taxes.	Real estate expenses.	Total			
137 13		20 67	119 51		277 31	2,909 49	631 01	1,577 58
41 54		8 53	36 10		86 17	613 97	308 22	410 75
1,079 86		166 32	938 71	374 26	2,559 15	24,974 80	2,797 18	22,177 62
45 90		6 70	39 98		92 58	1,177 98	58 90	1,119 08
169 70		9 65	140 66		380 01	2,281 47	654 78	1,623 69
59 60		11 44	51 93		123 97	1,097 43	257 90	839 53
199 94		20 86	174 01		394 81	3,431 79	273 74	3,143 05
91 06		22 61	79 15		192 85	1,346 14	333 81	1,013 30
336 19		34 34	309 86		700 39	5,443 55	1,977 22	4,066 33
271 60		89 00	236 11		546 71	4,337 56	412 76	3,844 80
316 06		47 79	274 79		638 66	4,714 00	796 67	3,917 33
64 74		23 38	56 33		144 45	1,387 66	301 56	1,521 10
434 26		57 80	362 11		894 17	5,659 02	1,414 75	4,244 27
639 17		41 17	536 78		1,237 12	9,288 01	1,616 11	7,671 90
136 07		8 48	118 47		233 02	1,905 36	461 07	1,444 19
144 51		11 93	125 95		232 39	1,835 07	443 49	1,391 58
223 18		25 74	198 28		441 20	3,818 13	633 81	3,184 32
19 67		6 91	17 16		43 74	272 01	27 47	244 54
\$47,971 10	\$31 65	\$4,856 82	\$41,624 66	\$10,613 85	\$105,355 34	\$798,158 72	\$68,969 06	\$609,181 66

TELEPHONE UTILITIES, CLASS A—EXCHANGE

OPERATING EXPENSES, BY OPERATING

Italic figures denote credits.

Central Of-

Location of exchange.	Superin- tendence.	Switch- ing and operating.	Miscel- laneous central office operating in ref.	OPER-	
				Rent of central office.	Rent of central office equipment.
Algonia	12 37	11 11		83	
Appleton	12 42	11 11		12 38	
Ashland	12 42	11 11		12 38	
Bayfield	12 42	11 11		12 38	
Beaver Dam	12 42	11 11		12 38	
Brookfield		11 11		12 38	
Burlington	12 42	11 11		12 38	
Burnett Junction	12 42	11 11		12 38	
Cedarburg	12 42	11 11		12 38	
Cappewa Falls	12 42	11 11		12 38	
Columbus	12 42	11 11		12 38	
Corning	12 42	11 11		12 38	
Cottage Grove	12 42	11 11		12 38	
Darlington	12 42	11 11		12 38	
Deshan	12 42	11 11		12 38	
De Pere	12 42	11 11		12 38	
Don Claire	12 42	11 11		12 38	
Eklern	12 42	11 11		12 38	
Fond du Lac	12 42	11 11		12 38	
Fort Atkinson	12 42	11 11		12 38	
Genoa Junction	12 42	11 11		12 38	
Green Bay	12 42	11 11		12 38	
Green Lake	12 42	11 11		12 38	
Hartford	12 42	11 11		12 38	
Hartland	12 42	11 11		12 38	
Harrison	12 42	11 11		12 38	
Hartsville	12 42	11 11		12 38	
Hudson	12 42	11 11		12 38	
Hurley	12 42	11 11		12 38	
Janesville	12 42	11 11		12 38	
Jefferson	12 42	11 11		12 38	
Juniata	12 42	11 11		12 38	
Kaukauna	12 42	11 11		12 38	
Kewaunee	12 42	11 11		12 38	
La Crosse	12 42	11 11		12 38	
Lake Geneva	12 42	11 11		12 38	
Lancaster	12 42	11 11		12 38	
Lima Center	12 42	11 11		12 38	
Madsen	12 42	11 11		12 38	
Mantua	12 42	11 11		12 38	
Marquette	12 42	11 11		12 38	
Mayville	12 42	11 11		12 38	
Menomonie	12 42	11 11		12 38	
Menasha	12 42	11 11		12 38	
Mineral	12 42	11 11		12 38	
Newark	12 42	11 11		12 38	
New London	12 42	11 11		12 38	
New Richmond	12 42	11 11		12 38	
North Freedom	12 42	11 11		12 38	
Oconomowoc	12 42	11 11		12 38	

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 TO JUNE 30, 1909.

See (Traffic).

ATTENTION.				MAINTENANCE.			Total central office.
Directory expense (excluding labor).	Power expense (excluding labor).	Miscellaneous central office supplies and expenses.	Total operation.	Of central office equipment.	Of central office buildings, fixtures and grounds.	Total maintenance.	
\$1 70		\$30 64	\$342 85	\$37 11		\$37 11	\$379 46
2 50		45 76	873 74	239 55		239 55	1,113 29
3 93	\$13 09	68 44	696 02	317 39		317 39	1,011 41
50		17 82	314 87	67 96	\$2 32	70 28	285 13
4 28	31 21	44 32	727 43	274 74		274 74	1,002 17
60		1 12	163 98	6 67		6 67	130 66
90		29 12	427 40	46 70		46 70	474 10
30			227 81	18 32		18 32	246 13
30		6 98	131 61	9 74		9 74	141 35
13 28	20 91	30 73	825 57	257 52		257 52	1,033 09
7 26		47 84	806 24	218 42		218 42	884 66
60		30	163 77	19 04	10	19 74	183 11
		35 78	300 29	128 37		128 37	428 66
3 76	2 67	62 97	731 40	108 87		108 87	840 27
2 33	41 90	43 86	895 97	128 50		128 50	1,024 47
14 35	53 98	132 57	1,915 32	560 58	15 10	575 68	2,491 00
65		45 85	254 31	48 70		48 70	303 01
12 18	42 28	121 90	2,473 98	279 86	77	279 83	2,833 61
		18 47	190 63	13 85		13 85	153 48
1 47		24 37	260 54	40 93		40 93	301 47
33 95	124 15	149 47	2,732 05	1,092 77	63 56	1,156 32	3,888 37
			83 56	11 39		11 39	94 66
40	41 41	18 28	358 08	69 43		69 43	418 1
30		2 28	172 44	51 36		51 36	223 82
30		4 05	135 64	48 13		48 13	184 77
		31 30	248 72	85 15		85 15	334 87
10	7 90	36 57	296 53	167 74	3 10	170 84	557 37
			360 00	20 41		20 41	30 41
10 41		33 24	1,193 19	264 38		264 38	1,457 57
		28 06	249 75	52 94	50	53 44	303 19
40		10 45	150 78	29 11		29 11	199 89
	11 24	76 25	545 33	117 02		117 02	62 35
1 10		9 76	239 39	58 43		58 43	277 82
29 50	78 06	212 67	1,810 50	340 51	22 60	363 11	2,173 61
7 29	65 60	31 34	930 85	220 00	1 50	221 50	1,152 35
1 70		32 49	189 62	30 31		30 31	22 93
		8 47	38 47	102 18		102 18	10 65
109 45	176 12	597 05	7,313 95	4,165 43	6 80	4,192 32	11,506 7
10	14 23	61 64	1,161 28	250 20		250 20	1,411 58
26		63 22	1,290 83	468 51		468 51	1,759 34
45	73 81	9 92	228 25	122 10		122 10	351 35
9 81	24 00	31 32	729 77	235 15		235 15	1,024 92
				87		87	67
3,906 09	1,974 28	1,903 05	81,833 28	12,085 95	215 31	2,201 31	94,134 59
13 33	116 50	122 83	1,335 25	774 85	13 72	788 57	2,123 82
		9 58	290 50	85 71		85 71	36 21
		52 94	391 12	210 25	1 60	211 85	6 2 97
3 40		34 98	478 80	134 67		134 67	613 47

* Included in Fond du Lac report.

TELEPHONE UTILITIES, CLASS A—EXCHANGE

OPERATING EXPENSES, BY OPERATING

*Italic figures denote credits.**Central Office*

Location of exchange.	OPERATING EXPENSES, BY OPERATING				
	Superin- tendence.	Switch- board operators.	Miscella- neous cen- tral office operating labor.	Rent of central office.	Rent of central office equipment.
Oconto	\$71 35	\$198 00		\$80 47	
Oconto Falls		49 51			
Omro	18 12	111 81		23 16	
Oshkosh	363 38	2,328 97		107 26	
Peshigo		(1)	\$30 00		
Port Washington	15 92	180 87		66 49	
Princeton	3 61	93 90		29 60	
Racine	336 01	1,559 04		76 79	
Shawano	20 19	228 78		50 15	
Shullsburg	20 01	165 53		43 90	
South Milwaukee	111 67	290 17	4 00	180 76	
Stanley	3 44	119 28		36 91	
Stevens Point	100 55	429 51		129 39	
St. Martins	108 00	293 15		51 03	
Stoughton	43 99	389 75		71 14	
Sturgeon Bay	109 52	325 05	24 00	138 67	
Superior	227 15	2,610 31	8 72	608 16	
Wasburn	10 13	212 10		47 25	
Watertown	143 00	497 00		191 61	
Waukesha	175 84	554 66		146 29	
Waupun	11 51	204 54		37 70	
West Bend	7 08	159 59		41 62	
Whitewater	45 87	335 03		94 81	
Winneconne					
Total	\$23,638 37	\$83,374 99	\$1,219 94	\$9,26 94	

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 TO JUNE 30, 1909. Continued.

(Traffic)—Concluded.

OPERATION.				MAINTENANCE.			Total central office.
Directory expense (including labor).	Power ex- pense (in- cluding labor).	Miscellane- ous central office sup- plies and expenses.	Total operation.	Of central office equip- ment.	Of central office build- ings, fix- tures and grounds.	Total mainte- nance.	
.....	\$3 86	\$4 35	\$358 03	\$97 03	.....	\$97 03	\$455 01
.....	.....	.....	49 51	27 72	.....	27 72	77 13
.....	.....	30 62	178 21	18 89	.....	18 89	1 86 00
\$72 64	190 92	159 88	3,223 00	978 90	\$0 75	874 15	4,027 65
50	11 53	3 06	45 09	86 50	.....	86 50	133 59
10	.....	30 95	294 14	84 63	.....	84 66	378 80
25	.....	6 20	183 76	15 37	.....	15 37	149 13
10 39	100 65	115 96	2,198 84	870 34	21 81	901 15	3,049 19
.....	.....	15 35	614 47	60 19	.....	60 19	374 16
.....	.....	.....	228 74	49 72	.....	49 72	278 46
15	34 10	12 55	633 10	51 62	.....	51 62	684 12
90	.....	18 34	178 87	73 16	.....	73 16	922 08
3 20	15 89	49 63	724 67	306 54	65	307 19	1,081 86
.....	.....	29 64	472 84	11 46	.....	11 46	434 30
9 02	9 10	27 69	550 29	144 01	.....	144 01	694 30
5 60	18 46	40 59	662 29	71 43	.....	71 43	733 12
239 37	106 52	77 00	3,987 23	685 63	19 40	697 98	4,685 16
3 00	.....	7 80	280 28	48 95	25	44 20	324 48
07	26 04	65 36	921 84	335 81	.....	335 81	1,257 65
11 39	48 11	151 05	1,081 34	298 77	.....	298 77	1,375 11
.....	.....	4 03	237 78	105 44	.....	105 44	363 22
50	.....	7 22	215 91	38 85	.....	38 85	258 76
1 16	50 52	89 05	618 50	171 91	.....	171 91	728 41
50	.....	.....	50	6 65	.....	6 65	7 16
\$4,558 58	\$3,524 21	\$5,504 13	\$134,407 10	\$20,800 14	\$382 97	\$19,743 11	\$164,150 21

TELEPHONE UTILITIES, CLASS A—EXCHANGE

OPERATING EXPENSES, BY OPERATING

*Italic figures denote credits.**Wire Plant*

Location of exchange.	OPERATION.				Total operation.
	Wire plant operating labor—exchange.	Rent of conduit, pole and roof privileges—local.	Rent of conduit, pole and roof privileges—rural.	Miscellaneous supplies and expenses—exchange.	
Algoma	\$25 28				\$25 28
Appleton	130 60				130 60
Ashland	195 16				195 16
Bayfield	91 85	\$1 50			93 35
Beaver Dam	167 22				167 22
Brookfield	1 58				1 58
Hurlington	51 90				51 90
Burnett Junction	6 13				6 13
Cedarburg	12 55				12 55
Chippewa Falls	101 51				101 51
Columbus	20 57				20 57
Corliss	6 47				6 47
Cottage Grove ¹					
Darlington	122 43				122 43
Delavan	93 40				93 40
De Pere	54 73				54 73
Eau Claire	400 10				400 10
Elkhorn	35 73				35 73
Fond du Lac	379 25				379 25
Port Atkinson	19 43				19 43
Genoa Junction	36 20				36 20
Green Bay	427 10	15 00			442 10
Green Lake	2 75				2 75
Hartford	44 23				44 23
Hartland	68 08				68 08
Horicon	55 43				55 43
Hortonville	59 34				59 34
Hudson	145 70				145 70
Hurley	74 85				74 85
Janesville	170 77				170 77
Jefferson	40 66				40 66
Juno	21 18				21 18
Kaukauna	41 32				41 32
Kewaunee	14 18				14 18
La Crosse	471 30				471 30
Lake Geneva	120 62				120 62
Lancaster	14 05				14 05
Libra Center	5 26				5 26
Madison	391 58	32 71			424 29
Manitowoc	74 92				74 92
Marinette	172 62				172 62
Mayville	38 20				38 20
Menomonie	97 05				97 05
Middleton	27 05				27 05
Millwaukee	3,865 60	6 00			3,871 60
Neenah-Menasha	160 16				160 16
New London	45 36				45 36
New Richmond	140 66				140 66
North Fond du Lac ²					
Oconomowoc	68 44				68 44

¹ Discontinued January 1, 1909.

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 TO JUNE 30, 1909—Continued.

(Transmission).

MAINTENANCE.									Total wire plant.
Of pole lines— local and rural.	Of aerial wire— local.	Of aerial cable— local.	Of un- der- ground conduits —local.	Of un- der- ground cable— local.	Of sub- marine cable.	Of aerial wire— rural.	Of aerial cable— rural.	Total mainte- nance.	
22 52	\$14 26	\$0 31						\$11 40	\$36 68
21 37	211 57	17 97						2 0 91	381 50
38 00	128 29	15 32						1 2 57	37 73
7 60	22 81							30 50	123 55
22 15	290 20	130 47	\$17 42					400 04	627 46
1 84	17 56	50						16 24	17 82
23 21	165 98	44 49	6 07					242 77	291 67
1 23	25 88							24 65	30 78
16 50	21 97							38 56	51 11
14 97	204 18	73 12		\$3 29				300 56	402 07
5 98	100 98	95						107 91	128 48
1 96	33 04	3 39	75					39 04	45 51
1 57	88 94	46 87						134 44	256 87
28 48	427 53	220 53	9 28					685 87	773 17
42 99	261 52	51 70						376 21	430 94
14 33	373 57	127 23						515 13	976 23
1 15	55 19	1 61	1 50					57 95	93 18
67 58	428 39	139 41						685 38	1,044 03
7 57	30 37							22 80	42 23
21	142 15		2 47					114 88	181 03
125 73	884 47	294 79	3 75	52 51	\$36 43			1,397 18	1,839 78
1 24	5 73							6 97	9 71
1 15	25 96	44 76						79 27	121 50
5 42	95 18	32 95						72 81	140 89
4 82	15 72	33 49						54 08	109 46
54 73	53 70	23						103 65	167 99
6 51	57 80	25 92	13 31		25			90 77	221 47
130 64	192 22	6 17						329 03	401 88
14 44	199 04	223 49						436 97	607 74
3 08	91 57							88 49	129 15
34	8 92							9 26	30 44
4 69	48 37	65 47						118 53	159 85
2 57	16 81	24 79						39 03	53 21
111 79	925 18	51 05						1,068 02	1,557 32
141 41	335 76	49 54	9 57	16 40				489 88	610 50
5 89	26 71							32 57	41 12
4 47	31 37							27 10	32 46
21 01	1,335 41	1,034 54	46 97	12 55				2,651 16	3,075 45
2 28	87 77	193 13		20 69	25 00			327 28	402 20
25 21	227 75	55 23						257 77	430 39
62 00	202 78	51 21						321 89	310 09
2 74	96 32	52 52						151 58	248 63
57								57	81
586 10	3,061 87	3,504 26	104 63	2,190 23	2 56			8 276 45	12,118 06
30 86	95 26	93 85	50					220 47	386 63
55 08	34 08	2 39						93 21	138 12
69 13	212 67	21 60						308 40	458 16
2 29	148 31	805 02						951 04	1,019 48

* Included in Fond du Lac report.

TELEPHONE UTILITIES, CLASS A—EXCHANGE

OPERATING EXPENSES, BY OPERATING

*Italic figures denote credits.**Wire Plant*

Location of exchange.	OPERATION.				
	Wire plant operating labor— exchange.	Rent of conduits, pole and roof priv- ileges— local.	Rent of conduits, pole and roof priv- ileges— rural.	Miscel- laneous supplies and ex- penses— exchange.	Total operation.
Oconto	\$56 45				\$56 45
Oconto Falls	12 63				12 63
Omro	24 16				24 16
Oshkosh	346 28	\$2 00			348 28
Peshigo	4 72				4 72
Port Washington	34 15				34 15
Princeton	9 26				9 26
Racine	278 84				278 84
Shawano	31 45				31 45
Shullsburg	8 99				8 99
South Milwaukee	5 24				5 24
Stanley	43 64				43 64
Stevens Point	196 23				193 23
St. Martins	2 48				2 48
Stoughton	73 87				73 87
Sturgeon Bay	44 54				44 54
Superior	533 27	5 00			538 27
Washburn	21 70				11 70
Watertown	91 04				91 04
Waukesha	233 63				233 63
Waupun	114 94				114 94
West Bend	27 40				27 40
Whitewater	111 72				111 72
Winneconne	2 52				2 52
Total	\$11,181 92	\$62 21			\$11,244 13

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 TO JUNE 30, 1908—Continued.

Transmission—Concluded.

MAINTENANCE.									Total wire plant.
Of pole lines— local.	Of aerial wire— local.	Of aerial cable— local.	Of un- der- ground conduits —local.	Of un- der- ground cable— local.	Of sub- marine cable.	Of aerial wire— rural.	Of aerial cable— rural.	Total mainte- nance.	
\$4 92	\$70 30	\$8 28	.....	.....	.....	.....	.....	\$84 10	\$147 55
1 52	25 48	10	.....	.....	.....	.....	.....	24 08	36 19
4 24	50 22	67 42	.....	.....	.....	.....	.....	118 40	137 56
214 88	579 78	287 99	\$4 00	\$20 13	.....	.....	.....	1,136 83	1,485 14
1 66	2 18	10	.....	.....	.....	.....	.....	63	5 84
71	41 20	.....	.....	.....	.....	.....	.....	40 49	74 74
48	24 33	1 00	.....	.....	.....	.....	.....	26 01	35 27
101 39	322 90	591 24	64 45	103 30	\$209 73	.....	.....	1,679 01	1,917 95
48 55	64 93	10 53	.....	.....	.....	.....	.....	124 01	155 46
2 39	17 83	.....	.....	.....	.....	.....	.....	15 44	24 43
4 21	93 77	.....	.....	.....	.....	.....	.....	87 56	91 80
59	20 88	17	.....	.....	.....	.....	.....	21 64	65 28
40 84	301 87	4 46	.....	.....	.....	.....	.....	347 17	543 40
1 83	182 63	.....	.....	.....	.....	.....	.....	190 10	183 78
127 56	274 61	136 85	.....	.....	.....	.....	.....	539 02	612 80
47 18	103 67	80 05	.....	12 75	.....	.....	.....	245 65	360 19
9 80	418 24	127 98	5 00	.....	.....	.....	.....	641 57	1,179 74
56 32	77 02	42	.....	.....	.....	.....	.....	133 76	155 46
291 97	44 54	70 36	.....	.....	.....	.....	.....	366 35	475 11
16 68	134 12	124 00	.....	.....	.....	.....	.....	274 80	693 43
11 13	128 91	18 45	.....	.....	.....	.....	.....	156 49	273 43
1 14	24 79	46 21	.....	.....	.....	.....	.....	73 14	97 54
9 46	115 91	38 69	.....	.....	.....	.....	.....	145 15	256 87
95	6 34	10	.....	.....	.....	.....	.....	7 39	9 91
\$969 15	\$14,965 93	\$9,367 58	\$299 76	\$2,315 01	\$334 97	.....	.....	\$28,101 78	\$39,315 91

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 TO JUNE 30, 1909.—Continued.

Commercial.					
Pay stations salaries and commission.	Collection salaries and commissions.	Collection supplies and expenses.	Uncollectible accounts (reserve charge).	Promotion of business salaries and expenses.	Total commercial.
.....	\$60 71	\$8 59	.....	\$36 71	\$136 01
\$36 74	351 23	26 76	\$4 23	85 83	534 24
11 11	464 01	53 91	66 05	163 20	758 18
.....	146 32	6 87	2 25	19 10	174 54
11 37	228 04	.....	42 49	24 84	303 24
.....	.....	7 64	.....	8 25	15 89
1 65	113 52	.....	28 01	29 26	165 44
.....	3 31	1 09	.....	3 15	8 15
4 00	52 64	.....	.....	45 21	102 14
4 71	362 60	7 37	17 05	168 03	550 76
.....	182 47	2 80	5 15	2 50	191 92
.....	9 79	22 03	.....	1 40	33 23
.....	161 50	81	2 00	8 31	173 17
1 29	331 66	6 96	.....	101 01	440 94
.....	.....	37 03	.....	249 13	730 67
7 39	437 12	4 12	47 28	214 57	1,025 09
3 50	755 62	.....	3 00	33 25	145 98
.....	110 73	.....	108 09	256 45	1,031 56
25 80	600 29	5 93	.....	2 00	66 46
6 16	39 80	18 50	.....	.....	.....
.....	50 61	53	8 50	23 55	91 18
50 74	1,625 47	106 37	97 12	1,250 24	3,140 94
.....	23 43	.....	.....	.....	23 43
.....	192 09	5 68	.....	24 85	222 62
.....	73 26	45	27 00	28 94	75 66
.....	63 44	1 18	.....	6 81	71 43
1 30	89 26	5 47	1 00	32 59	119 08
63	341 76	2 79	6 40	178 98	529 86
.....	182 39	20 28	1 61	75 00	279 28
11 35	334 86	13 66	33 31	332 32	735 99
.....	.....	4 67	.....	23 63	270 64
2 08	240 26	.....	.....	70	61 56
.....	60 86	.....	.....	.....	.....
73	281 32	9 45	.....	103 14	394 64
.....	39 05	4 89	1 51	98 70	74 15
4 95	1,248 36	58 46	221 90	430 05	1,968 73
.....	.....	16 23	.....	25 68	483 57
3 53	438 09	51	.....	9 75	260 17
.....	248 91	.....	.....	11 23	23 92
1 44	11 26	.....	.....	.....	.....
18 94	2,703 36	75 77	201 11	1,033 49	4,033 67
6 62	633 61	18 88	9 92	174 73	842 76
.....	.....	7 64	8 32	345 89	798 71
21	448 29	4 70	.....	1 83	84 50
.....	77 98	9 32	1 36	90 97	368 11
4 01	263 15	.....	.....	.....	.....
.....	.....	282 15	602 47	10,470 91	31,636 68
5,453 07	14,817 96	.....	.....	.....	.....
.....	663 91	28 10	18 68	445 49	1,901 00
44 62	189 62	6 77	31 83	38 13	215 80
8 85	223 21	4 97	.....	127 86	390 31
3 28	.....	.....	.....	.....	.....
.....	248 31	4 59	3 00	42 60	298 67
6 35	.....	.....	.....	.....	.....

* Included in Fond du Lac report.

TELEPHONE UTILITIES, CLASS A—EXCHANGE

Italic figures denote credits.

OPERATING EXPENSES, BY OPERATING

Location of exchange.	Substation (Terminal)—Concluded.				
	OPERATION.			Maintenance of substation equipment local and rural.	Total substation.
	Substation operating labor—exchange.	Rent of substation equipment—local and rural.	Total operation.		
Oconto	183 37	\$127 55	290 92	56 78	317 70
Oconto Falls	112 92	87 79	140 71	51 21	191 92
Omro	92 08	79 34	171 37	85 81	257 18
Oshkosh	834 62	1,305 96	2,140 58	370 18	2,510 71
Peshigo	11 75	34 01	45 76	47 70	98 46
Port Washington	32 74	89 00	121 74	37 23	153 97
Princeton	8 05	16 23	24 27	23 47	47 74
Racine	1,064 75	888 80	1,933 55	986 03	2,899 58
Shawano	64 53	104 16	168 69	180 47	299 16
Shullsburg	28 14	49 73	77 87	54 57	132 44
South Milwaukee	3 63	140 06	136 43	91 89	228 32
Stanley	36 36	69 10	105 46	15 67	131 13
Stevens Point	179 57	272 13	451 70	168 08	619 78
St. Martins	14 22	30 68	44 90	84 74	99 64
Stoughton	166 58	209 74	376 32	94 10	470 42
Sturgeon Bay	126 25	217 59	343 84	90 63	404 47
Superior	1,132 05	826 54	1,958 59	913 72	2,972 31
Washburn	120 38	45 74	166 12	101 72	267 84
Watertown	60 81	303 40	364 21	199 26	563 47
Waukesha	279 63	464 88	744 01	232 74	1,026 75
Waupun	84 77	84 19	168 96	45 33	214 29
West Bend	62 58	94 93	157 51	21 46	178 97
Whitewater	206 10	194 31	400 41	169 79	570 20
Winneconne	10 00	7 68	17 68	7 38	24 96
Total	\$41,495 12	\$41,972 21	\$83,467 33	\$30,098 64	\$113,495 97

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1, TO JUNE 30, 1909—Continued.

Commercial—Concluded.

Pay station salaries and commissions.	Collection salaries and commissions.	Collection supplies and expenses.	Uncollectible accounts (reserve charge).	Promotion of business salaries and expenses.	Total commercial.
10 38	210 43	4 09	3 63	110 13	338 65
84 26	10		18 00		108 45
.....	114 13	21 12	45	91 98	293 78
73 08	1,059 29	43 63	52 98	528 08	1,757 61
1 00	27 70	2 63		3 74	35 07
.....	94 37	1 59	40	12 51	108 07
.....	8 28				8 28
14 02	913 70	42 30	78 71	523 37	1,577 10
.....	123 59	3 95	10 40	98 00	209 14
.....	126 34	16			126 50
.....	161 40	27 50	6 90	21 79	208 79
1 81	121 00	40	1 00	13 12	135 33
12 73	294 18	7 62	9 88	126 13	449 59
.....	30 00		2 50	11 25	43 75
.....	345 95	6 11	6 00	50 23	408 28
7 48	419 81	5 70	3 21	98 22	534 43
.....	1,036 95	47 58		389 61	1,495 14
2 10	284 41	12 20	17 53	14 85	281 01
3 39	323 31	2 01		21 08	349 79
2 07	916 28	1 98	4 65	8 00	923 18
.....	136 22	4 02		20 85	180 89
.....	106 68	63	1 25	3 54	112 80
1 69	269 24	8 73		29 35	309 81
.....	92 57	1 00		112 81	206 68
\$5,951 73	\$37,502 38	\$1,151 36	\$1,679 77	\$19,093 08	\$65,371 33

TELEPHONE UTILITIES, CLASS A—EXCHANGE

OPERATING EXPENSES, BY OPERATING

Gen

Location of exchange.	OPERA				
	Salaries of general officers.	Salaries of general office clerks.	General office rent.	Miscellaneous general office supplies and expenses.	Traveling expenses of general officers.
Algoma	\$16 08	\$38 44	\$1 40	\$0 55	\$1 71
Appleton	83 38	189 05	7 19	3 04	24 68
Ashland	93 84	248 69	8 34	3 46	42 20
Bayfield	23 28	61 98	2 07	86	18 81
Beaver Dam	65 98	140 02	5 67	2 40	25 62
Brookfield	7 38	13 48	64	28	4 22
Burlington	32 64	85 38	2 83	1 30	3 78
Burnett Junction	8 45	17 63	72	34	53
Cedarburg	12 34	36 50	1 03	36	3 76
Chippewa Falls	66 90	147 81	5 75	2 67	16 32
Columbus	30 18	62 00	2 38	1 26	14 91
Corliss	8 74	18 43	77	31	91
Cottage Grove ¹					
Darlington	27 61	59 75	2 29	1 02	28 06
Delavan	87 22	179 90	7 70	2 70	10 83
De Pere	72 03	140 60	6 10	2 67	15 31
Eau Claire	157 16	390 64	13 00	6 38	75 09
Elkhorn	16 67	41 20	1 44	60	6 30
Fond du Lac	183 58	463 27	15 78	7 60	36 78
Fort Atkinson	10 98	25 07	96	58	32 76
Genoa Junction	20 86	53 94	1 78	73	2 28
Green Bay	281 74	616 32	24 08	19 21	53 90
Green Lake	3 81	11 94	33		9 19
Hartford	24 09	69 13	2 07	95	2 07
Hartland	22 46	43 10	1 83	30	7 14
Horicon	12 18	26 76	96	40	3 98
Hortonville	21 00	40 45	1 30	76	2 15
Hudson	40 68	94 45	3 56	1 43	51 08
Hurley	34 09	73 30	2 36	1 49	4 43
Janesville	138 01	334 14	11 94	5 59	68 61
Jefferson	35 36	70 98	2 95	1 75	19 88
Juneau	9 04	20 86	78	24	96
Kaukauna	41 37	82 73	8 58	1 60	15 04
Kewaunee	14 55	31 09	1 26	53	1 71
La Crosse	211 15	478 88	19 16	8 79	109 32
Lake Geneva	85 03	192 65	7 40	2 94	19 33
Lancaster	16 70	41 39	1 45	62	15 16
Lima Center	11 40	22 34	97	50	1 38
Madison	841 93	1,706 30	72 57	36 37	943 79
Manitowoc	31 60	173 61	7 08	2 99	11 67
Marinette	101 18	215 43	8 81	3 49	19 91
Mayville	24 23	67 18	2 18	79	12 26
Menomonie	67 30	131 23	4 88	2 11	13 16
Middleton	34	61			21
Milwaukee	6,067 93	12,938 60	400 84	304 06	552 90
Neenah-Menasha	140 69	299 52	19 11	5 24	26 84
New London	26 22	54 14	2 29	91	4 38
New Richmond	45 46	109 06	4 00	1 47	34 58
North Fond du Lac ²					
Oconomowoc	66 33	140 29	5 85	2 31	19 60

¹ Discontinued January 1, 1909.

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 to JUNE 30, 1909—Continued.

eral.

TION.					Total general.
Miscellaneous general expenses.	Law expenses —general.	Railroad commission expenses.	Total operation.	Maintenance of general office equip- ment, build- ings, fixtures and grounds.	
\$14 85	\$3 22	\$14 24	\$85 49		\$85 49
76 59	13 73	53 94	451 00		451 00
104 37	14 13	62 44	580 56	\$1 08	581 64
23 49	3 64	15 53	149 71		149 71
60 01	10 36	42 39	352 60		352 60
6 65	1 06	6 02	39 73		39 73
29 89	6 15	21 20	183 16		183 16
7 57	1 59	5 48	42 54		42 54
10 04	1 43	8 06	73 58		73 58
64 76	11 91	42 30	338 41		338 41
26 48	4 81	162 02	304 10		304 10
7 80	1 64	5 71	44 40		44 40
24 34	4 21	17 20	164 48		164 48
77 62	31 14	57 14	453 80		453 80
64 26	11 09	43 65	355 76		355 76
142 64	49 11	101 55	936 10		936 10
15 76	2 72	10 77	95 55		95 55
166 12	30 80	118 73	1,022 69		1,022 69
10 80	1 89	7 11	90 10		90 10
19 19	3 37	13 39	115 54		115 54
273 63	44 68	180 30	1,486 86	1 00	1,487 86
3 43	64	2 49	31 76		31 76
22 21	4 68	15 53	141 33		141 33
18 85	3 50	13 12	110 80		110 80
10 98	1 74	7 88	64 63		64 63
19 04	3 32	161 43	250 15		250 15
37 00	7 08	26 54	232 65		232 65
30 60	6 90	21 75	175 22		175 22
125 86	23 05	91 38	793 58		793 58
31 36	5 62	21 98	182 88		182 88
8 59	1 52	5 79	47 56		47 56
37 14	7 63	26 79	215 77		215 77
13 04	2 35	9 39	73 92		73 92
162 90	33 83	587 08	1,640 08		1,640 08
85 64	20 36	55 29	467 67		467 67
15 42	2 92	10 83	104 52		104 52
9 77	1 49	7 01	54 88		54 88
763 24	133 69	567 81	4,385 70		4,385 70
73 77	12 16	52 87	415 75		415 75
89 70	17 15	69 63	518 30		518 30
22 73	3 29	16 05	148 71		148 71
51 85	8 65	36 88	306 06		306 06
		19	1 45		1 45
4,281 97	762 20	3,042 53	28,887 02	384 60	29,271 62
127 63	24 78	90 31	727 32		727 32
23 03	5 03	24 40	141 84		141 84
41 73	8 23	29 98	264 46		264 46
64 93	13 46	42 92	355 52		355 52

* Included in Fond du Lac report.

TELEPHONE UTILITIES, CLASS A—EXCHANGE

OPERATING EXPENSES, BY OPERATING

Gen

Location of exchange.	OPERA				
	Salaries of general officers.	Salaries of general office clerks.	General office rent.	Miscellaneous general office supplies and expenses.	Traveling expenses of general officers.
Oconto	29 86	62 77	2 06	1 07	8 89
Oconto Falls	9 94	20 95	85	36	1 01
Omro	21 37	43 30	1 77	68	6 95
Oshkosh	230 33	496 73	19 97	9 59	44 30
Peshigo	6 57	14 90	58	35	83
Port Washington	16 95	47 69	1 46	63	1 84
Princeton	5 97	18 93	52	22	62
Racine	238 74	597 39	20 91	9 85	33 14
Shawano	25 05	55 24	9 12	95	2 73
Shullsburg	13 64	31 28	1 16	58	1 53
South Milwaukee	31 42	61 27	2 00	1 17	3 43
Stanley	13 56	32 94	1 20	49	7 23
Stevens Point	63 06	133 46	5 40	2 34	13 14
St. Martins	20 17	96 26	1 73	75	3 95
Stoughton	97 44	184 71	3 18	4 23	16 53
Sturgeon Bay	47 30	97 18	4 07	1 77	5 21
Superior	396 33	604 50	22 43	10 45	197 84
Washburn	29 20	68 93	2 62	1 00	13 97
Watertown	109 52	238 04	3 88	6 66	19 97
Waukesha	94 22	202 64	3 13	3 58	23 63
Waupun	24 82	65 95	2 15	88	2 63
West Bend	14 30	42 64	1 35	50	1 54
Whitewater	60 09	131 68	5 08	2 69	19 78
Winneconne	6 37	12 08	70	31	1 05
Total	\$11,690 96	\$23,729 53	\$2,754	\$500 20	\$2,039 75

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 TO JUNE 30, 1909—Continued.

eral.

TION.				Maintenance of general office equip- ment, build- ings, fixtures and grounds.	Total general.
Miscellaneous general expenses.	Law ex- penses— general.	Railroad commission expenses.	Total operation.		
23 08	5 53	19 73	158 46	.....	158 46
9 10	1 43	6 43	50 07	.....	50 07
19 60	3 51	13 60	110 78	.....	110 78
209 67	47 81	149 13	1,219 53	.....	1,219 53
5 98	1 16	4 17	34 53	.....	34 53
15 65	2 73	11 03	93 02	.....	93 02
5 35	94	3 86	35 41	.....	35 41
217 65	44 10	155 33	1,323 86	.....	1,323 86
23 76	4 26	16 11	129 21	.....	129 21
12 20	2 27	8 72	71 35	.....	71 35
27 21	5 23	19 55	151 33	.....	151 33
12 89	3 45	8 83	79 15	.....	79 15
57 98	10 43	40 63	326 44	.....	326 44
17 59	3 33	12 97	96 34	.....	96 34
33 64	12 79	61 05	463 60	.....	463 60
43 39	7 14	31 03	236 09	.....	236 09
270 43	40 52	163 37	1,711 37	.....	1,711 37
27 43	5 54	18 37	167 55	.....	167 55
95 38	13 34	65 46	562 25	.....	562 25
33 30	14 34	66 33	463 61	.....	463 61
23 71	4 17	16 07	139 33	.....	139 33
13 43	2 58	9 53	86 42	.....	86 42
54 52	10 60	37 84	322 13	.....	322 13
5 43	93	4 03	31 50	.....	31 50
\$3,800 73	\$1,027 04	\$3,996 79	\$56,262 66	\$336 63	\$56,640 34

TELEPHONE UTILITIES, CLASS A—EXCHANGE

Italic figures denote credits.

OPERATING EXPENSES, BY OPERATING

Location of exchange.	Undistributed.					Sum-		
	Injuries and damages.	Insurance.	Stationery and printing.	Removing other plant.	Total undistributed.	Total central office (traffic).	Total wire plant (transmission).	Total sub-station (terminal).
Algoma		\$10 34	\$21 00	\$2 42	\$38 76	\$979 46	\$96 68	\$281 63
Appleton		37 77	75 65	41 55	154 97	1,118 29	381 50	1,316 62
Ashland		56 04	90 59	18 85	165 48	1,012 41	377 73	1,069 88
Bayfield	\$30 00	3 50	20 37	7 30	61 07	235 15	128 65	315 73
Beaver Dam		14 70	50 84	115 18	180 72	1,002 17	627 46	747 78
Brookfield		3 10	13 52	2 86	19 48	189 66	17 83	53 21
Burlington		6 48	30 85	1 86	33 19	474 10	194 67	422 26
Burnett Jct.		1 65	6 28		7 93	243 13	30 78	43 15
Cedarburg	28 00	2 72	9 33	76 61	118 71	141 35	51 11	113 74
Chippewa Falls ..		18 30	76 98	1 93	97 21	1,081 09	402 07	765 54
Columbus	150 00	13 98	34 39		101 63	594 06	128 48	434 40
Corliss		2 97	6 29		9 26	183 51	45 51	69 93
Cottage Grove ..								
Darlington		6 12	25 81	5 15	37 08	428 61	236 87	320 35
Delavan		5 94	70 51	201 80	231 26	840 27	779 27	1,189 63
De Pere		24 12	94 53	5 32	123 97	1,074 47	430 91	648 62
Eau Claire		101 22	159 78	120 42	380 42	2,491 00	975 28	2,123 41
Elkhorn		6 40	17 08		23 48	303 01	93 48	110 58
Fond du Lac	8 42	95 46	130 72	44 11	278 71	3,353 61	1,014 68	2,462 55
Fort Atkinson ..		3 79	10 81		14 60	158 48	42 23	26 15
Genoa Jct.		4 24	28 13	2 80	35 17	301 47	181 03	286 39
Green Bay	15 00	142 34	392 84	108 47	643 65	3,836 37	1,819 18	2,638 22
Green Lake		5 33	3 13		8 43	94 95	9 72	44 89
Hartford		25 85	22 18	5 80	53 83	428 11	123 50	322 69
Hartland		3 57	17 15	15 03	35 75	223 82	140 83	103 86
Horicon		4 33	13 07	1 16	18 56	184 77	109 46	143 51
Hortonville		8 67	24 27	2 62	35 56	334 87	17 99	276 76
Hudson		29 06	43 06	8 83	81 55	537 37	236 47	394 84
Hurley			32 91	06	32 97	680 41	403 88	830 19
Janesville		29 04	124 81	17 92	171 77	1,457 57	607 74	2,082 09
Jefferson	1 50	7 42	30 38	4 29	43 59	313 19	139 15	343 78
Juneau		3 78	10 84	7 97	22 59	179 89	30 44	97 69
Kaukauna		40 26	37 30	4 13	81 69	662 35	136 83	401 23
Kewaunee		13 14	17 97	1 99	33 10	297 82	63 21	174 11
La Crosse		120 01	158 30	32 44	310 75	2,193 61	1,559 32	3,143 89
Lake Geneva		47 25	74 93	2 85	125 03	1,132 35	610 50	1,066 16
Lancaster		16 86	14 52	1 65	33 03	226 93	46 62	158 33
Lima Center		12 54	8 67		21 11	140 66	32 46	68 06
Madison	2 00	149 97	700 82	635 50	1,486 38	11,506 27	3 075 45	8,397 15
Manitowoc		76 78	79 75	6 24	1,227 77	1,411 58	402 10	942 10
Marinette		57 06	117 59	90	175 55	1,759 34	430 39	1,315 00
Mayville		3 36	20 04	63 77	87 17	370 85	360 09	201 43
Menomonie		29 46	56 17	9 02	94 65	1,024 62	218 63	734 27
Middleton			45	10 34	10 79	67	81	2 66
Milwaukee	871 96	1,522 54	3,972 05	3,623 80	9,900 35	94,134 59	12,148 05	60,164 23
Neenah-Men.	1 00	114 64	112 34	269 34	497 32	2,123 82	381 03	1,789 17
New London		8 53	21 61	29	30 48	376 21	138 62	391 02
New Richmond ..		7 63	46 83	84	55 30	602 97	456 01	456 00
N. Fond du Lac ..								
Oconomowoc	1 00	11 46	45 47	11 29	69 22	613 47	1,019 48	415 18

1 Discontinued January 1 1900.

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 TO JUNE 30, 1909—Concluded.

mary.				Depreci- ation.	Contingencies.	Taxes.	Total operating expenses.	Total operating expenses for the year end- ing June 30, 1909.
Total comm- ercial.	Total general.	Total undis- tributed.	Total of foregoing items.					
\$136 01	\$85 40	\$83 76	\$808 08	\$174 98	\$21 09	\$36 70	\$1,006 35	\$2,096 33
534 84	451 60	154 97	4,012 32	1,494 92	191 40	313 21	6,012 35	12,033 61
758 28	531 64	165 48	3,965 49	1,673 83	266 12	185 92	6,061 29	12,441 12
174 64	040 71	61 07	1,110 05	71 32	90 60	62 62	1,192 15	2,312 97
306 24	352 60	180 72	3,216 97	1,172 32	173 30	251 32	4,314 41	9,912 39
15 39	39 73	19 48	315 79	369 77	30 25	17 02	732 83	1,531 98
165 44	188 16	39 19	1,618 32	303 15	75 71	137 89	2,135 57	4,539 59
8 15	43 54	7 98	378 68	326 99	26 03	17 09	747 86	1,501 26
109 64	73 52	116 71	597 97	30 19	10 33	34 50	112 31	1,116 71
569 76	326 41	97 21	3,296 08	1,299 76	169 43	317 46	5,058 73	10,224 38
192 92	304 10	101 63	1,433 93	676 53	79 76	115 48	2,358 70	4,517 61
33 22	44 40	9 26	335 83	306 90	35 20	17 48	745 50	1,511 23
173 17	164 43	37 03	1,280 61	8 31	40 65	63 10	1 375 95	2,794 66
440 94	458 80	231 25	3,985 16	277 29	243 03	203 98	4 156 83	7,995 90
730 67	355 76	123 97	3,314 43	1,664 84	183 78	205 99	5,369 04	10,973 61
1,025 09	936 10	380 42	7,940 30	4,810 37	469 69	801 00	14,111 36	29,016 05
146 98	96 55	23 48	778 28	163 07	33 53	29 91	969 79	2,132 39
1,051 56	1,023 66	273 71	9,138 72	2,694 63	466 28	9 8 09	13,473 72	26,315 68
66 46	90 10	14 60	393 03	129 26	191 10	8 62	463 49	894 35
91 23	115 54	35 17	960 68	602 20	78 67	68 16	1,709 91	3,442 11
3,140 94	1,437 66	648 65	13,643 82	6,001 88	535 33	1,005 87	21,837 46	46,095 47
23 43	31 76	8 46	213 14	130 72	12 41	19 56	435 83	1,084 43
239 92	141 33	53 83	1,192 08	724 04	53 37	102 26	2,071 96	4,300 73
75 65	110 80	35 75	690 77	93 00	237 18	40 59	125 54	1,983 12
71 43	64 33	18 56	592 56	73 63	16 43	43 18	794 95	1,450 73
119 92	250 15	35 56	1,185 25	212 26	34 71	73 41	1,505 68	2,983 09
529 86	262 66	81 55	2,062 74	155 64	31 85	129 62	2,379 85	2,379 85
279 28	175 22	32 97	1,591 95	30 75	40 46	96 03	1,759 24	3,347 38
725 99	768 58	171 77	5,788 74	418 91	1,074 20	387 02	7,648 97	15,270 47
270 64	182 68	43 59	1,273 23	164 73	418 75	86 64	1,943 35	3,896 81
61 56	47 56	22 59	439 73	112 01	15 65	37 60	604 99	1,263 02
394 64	215 77	31 69	1,915 53	1,699 23	154 32	133 28	3,873 41	7,791 13
74 15	73 62	33 10	706 31	500 56	40 08	65 16	1,312 09	2,634 94
1,938 72	1,640 03	310 75	10,814 22	6,086 37	426 60	673 06	18,605 35	38,887 45
483 57	467 67	126 03	3,925 28	2,799 02	323 92	231 78	7,345 00	15,291 53
269 17	104 62	33 03	825 60	471 57	34 77	61 23	1,368 17	3,314 19
83 93	54 36	21 11	326 66	128 87	211 22	97 78	679 51	1,440 39
4,032 67	4,365 70	1,433 38	32,815 62	2,420 11	7,738 44	1,693 28	44,666 45	74,992 25
842 76	415 75	162 77	4,177 16	3,246 32	264 68	447 67	8,135 83	16,001 29
793 71	618 30	175 55	4,302 29	2,498 29	250 72	465 68	8,108 18	16,448 26
84 50	148 71	37 17	1,232 51	175 67	33 87	69 95	1,360 66	2,239 16
368 11	306 06	94 65	2,776 64	2,346 54	202 77	804 66	5,630 61	11,314 61
.....	1 45	10 79	16 41	12 76	.....	1 37	5 08	46 98
31,636 68	29,271 62	9,990 36	237,335 47	107,735 89	5,400 53	21,092 34	371,564 28	737,377 94
1,301 00	727 32	497 33	6,719 26	2,221 43	254 92	439 58	9,635 19	19,763 54
216 20	141 84	30 43	1,293 37	226 36	33 90	89 10	2,143 43	3,338 87
369 31	264 46	55 30	2,290 70	173 26	39 28	101 99	2,174 71	3,374 71
398 87	355 52	69 22	2,771 74	976 03	494 72	177 64	4,410 13	9,177 09

* Included in Fond du Lac report.

TELEPHONE UTILITIES, CLASS A— EXCHANGE

Italic figures denote credits

OPERATING EXPENSES, BY OPERATING

Location of exchange.	Undistributed.					Sum		
	Injuries and damages.	Insurance.	Stationery and printing.	Removing other plant.	Total undistributed.	Total central office (traffic).	Total wire plant (transmission)	Total sub-station (terminal).
Oconto		27 60	28 71	17 50	73 81	455 04	140 55	217 70
Oconto Falls		8 65	9 05	4 68	17 38	77 28	35 69	191 93
Omro	15 00	5 99	28 19	8 45	56 68	186 60	137 56	267 18
Oshkosh		228 11	187 58	13 59	429 28	4,097 65	1,485 14	2,510 71
Peshigo		34 62	4 07	05	38 75	163 59	6 34	98 46
Pt. Washington		17 70	13 14	1 00	31 84	378 80	74 64	158 97
Princeton		5 41	7 47	56	13 46	149 13	35 27	47 74
Racine	2 00	154 07	234 95	182 37	523 39	3,099 99	1,917 85	2,899 53
Shawano		8 46	28 15	23	36 88	374 66	155 46	269 16
Shullsburg		7 88	11 92	01	19 76	278 46	24 43	132 44
So. Milwaukee		17 28	20 71	16 07	54 06	684 72	94 80	222 38
Stanley		9 38	15 80	4 25	29 43	258 08	65 23	131 18
Stevens Point		19 20	55 57	8 48	83 25	1,081 98	543 40	619 78
St. Martins	3 00	3 41	11 18	57	18 16	494 30	138 23	65 64
Stoughton		35 10	79 97	1 57	116 64	634 80	612 89	470 43
Sturgeon Bay		38 22	48 32	1 98	88 50	733 72	200 19	404 47
Superior	34 83	232 53	257 96	400 26	925 68	4,635 16	1,119 64	2,872 11
Washburn		9 13	24 16	08	33 31	324 43	115 46	267 84
Watertown		20 76	80 88	31 47	138 09	1,267 65	176 11	565 47
Waukesha	6 00	26 38	83 52	1 66	119 56	1,375 11	123 43	1,023 75
Waupun		7 32	22 93	25 48	55 71	668 19	273 43	214 29
West Bend		10 26	13 41	4 98	28 65	258 76	99 54	178 97
Whitewater		17 52	44 06	164 84	227 02	768 41	256 87	570 10
Winneconne		3 76	6 67		10 43	7 15	9 91	24 56
Total	\$80 71	\$3,855 46	\$8,466 20	\$6,341 76	\$19,558 21	\$164,150 21	\$39,845 11	\$118,495 57

REPORTS—WISCONSIN TELEPHONE COMPANY.

SYSTEMS, JAN. 1 TO JUNE 30, 1909—Concluded.

mary.				Depreci- ation.	Conti- nencies.	Taxes.	Total operating expenses.	Total operating expenses for the year end- ing June 30, 1909.
Total comm- cial.	Total general.	Total undis- tributed.	Total of foregoing items.					
339 65	158 46	73 81	1,484 23	781 09	66 74	119 51	2,394 54	4,820 45
102 45	50 07	17 33	475 69	105 78	4 15	26 44	600 51	739 06
226 73	110 78	56 68	965 58	577 91	71 46	70 00	1,704 90	3,859 48
1,797 61	1,319 58	439 28	11,499 87	9,456 67	598 96	1,151 91	23,705 44	45,596 61
36 07	34 58	23 75	340 74	275 57	21 43	39 97	697 70	1,664 73
108 07	98 02	31 84	850 34	534 64	40 03	78 54	1,503 60	3,031 13
8 39	36 41	13 46	290 29	98 06	8 85	14 29	411 49	822 24
1,677 10	1,322 36	628 89	11,310 37	8,681 35	733 05	784 79	21,537 46	43,717 01
309 14	129 21	36 88	1,204 46	266 30	29 39	91 85	1,592 50	3,219 19
126 50	71 35	19 76	668 94	108 60	18 11	43 73	83 37	1,662 90
208 79	151 38	54 06	1,417 57	1,442 63	97 65	123 46	3,011 31	6,229 36
185 33	79 15	20 48	688 35	169 89	28 30	60 95	908 49	1,948 79
449 59	326 44	83 26	3,054 32	493 41	107 58	240 22	3,800 53	7,966 36
43 75	66 34	18 16	895 47	145 30	41 10	27 06	1,107 43	2,223 51
408 28	468 60	116 64	2,771 13	822 64	1,812 51	124 83	3,955 46	7,840 63
534 43	236 09	98 50	2,287 39	1,391 75	88 14	191 96	3,959 24	7,976 17
1,496 14	1,711 27	925 68	12,819 10	1,925 33	444 28	723 18	15,913 84	15,913 84
281 09	167 65	38 21	1,299 73	23 79	228 14	40 35	1,516 95	3,048 05
349 79	532 25	138 09	2,043 14	1,257 14	2,471 33	269 35	4,166 68	8,420 95
998 68	496 61	119 56	4,470 09	2,438 45	262 13	409 62	7,550 29	15,252 19
160 69	139 38	55 71	1,206 92	39 12	25 02	74 27	1,645 33	2,789 51
112 30	86 42	26 65	758 64	478 06	33 19	83 73	1,353 61	2,785 19
309 81	328 13	227 02	2,474 44	171 26	431 46	171 23	3,243 39	6,432 71
206 68	31 50	10 43	290 68	58 90	1 40	6 77	348 90	5 8 44
\$35,371 63	\$56,649 34	\$19,558 23	\$458,565 96	\$186,839 37	\$29,637 68	\$37,032 19	\$7,206 05	\$1,411,379 71

TELEPHONE UTILITIES.

OPERATING EXPENSES.

Location of exchange.	Name of Company.	Central				
		OPERATION.				
		Central office operating labor.	Rent of central office.	Rent of central office equipment.	Miscellaneous office supplies and expenses.	Total operation.
Albany	United Tel. Co.....	\$475 00	\$90 00	.....	\$30 24	\$565 24
Antigo	Antigo Tel. Co.....	2,642 74	180 00	\$320 24	237 22	3,380 10
Appleton	Fox R. Val. T. & T. Co.	3,048 00	300 00	.....	329 27	3,677 27
Ashland	Ashland Home Tel. Co..	5,392 74	380 00	.....	456 57	6,209 31
Beloit	Beloit Home Tel. Co....	3,830 58	589 11	245 66	176 14	4,841 49
Blanchardville ..	United Tel. Co.....	482 22	96 00	.....	72 27	650 49
Chippewa Falls ..	Chippewa Co. Tel. Co....	1,486 00	96 40	.....	70 50	1,652 90
Green Bay	Fox R. Val. T. & T. Co.	3,176 00	270 00	.....	434 00	3,880 00
Kenosha	Kenosha Home Tel. Co..	2,984 88	40 17	208 78	439 40	3,673 23
La Crosse	La Crosse Tel. Co.....	7,404 21	382 00	31 70	1,454 73	9,272 64
Merrill	Merrill Tel. Co.....	3,908 20	.....	.....	469 40	4,377 60
Monroe	Monroe Tel. Co.....	2,783 89	309 87	5 49	196 00	3,295 25
Monticello	United Tel. Co.....	211 37	100 00	.....	35 40	336 77
Portage	Portage Tel. Co.....	1,716 05	.....	.....	346 35	2,062 40
Rhineland	Rhineland Mut. T. Co..	1,603 17	50 00	.....	121 34	1,774 51
Sheboygan	Citizens Tel. Exchange..	4,646 87	365 47	342 26	772 68	6,127 28
Sparta	Monroe County Tel. Co..	1,688 52	180 00	.....	436 06	2,304 58
Superior	Douglas County Tel. Co. ²	.....	.....	.....	.....	.....
Superior	People's Tel. Co.....	\$3,385 33	.....	.....	.....	3,385 33
Wausau	Wausau Tel. Co. ²	4,527 50	700 00	.....	679 08	5,906 58
	Total.....	\$55,393 27	\$4,079 02	\$1,154 13	\$6,736 65	\$67,363 07

¹ Manual, except Wausau Tel. Co.² Operating expenses not reported.

CLASS B—EXCHANGE SYSTEMS.

INDIVIDUAL OPERATING SYSTEMS.

Office (Traffic). ¹				Wire Plant (Transmission).				
MAINTENANCE.			Total central office ex- penses.	OPERATION.			MAINTENANCE.	
Central office equip- ment.	Central office build- ings, fix- tures and grounds.	Total mainte- nance.		Wire plant operat- ing labor.	Miscella- neous supplies and ex- penses— exchange	Total opera- tion.	Of over- head lines— local.	Of under- ground lines— local.
\$35 88		\$35 88	\$591 12	\$32 18	\$39 84	\$99 02	\$53 58	
556 04		556 04	3,936 24	300 00		300 00	228 00	
926 60		926 60	4,903 87	513 84		513 84	226 60	\$626 60
313 71		313 71	6,523 02	1,063 75	47 19	1,112 94	6 8 43	
262 05		262 05	5,103 54	1,955 51	466 46	2,460 97	1 0 1 63	
25 98		25 98	676 42	99 20	150 80	250 00	61 87	
46 74		43 74	1,699 64	83 40		83 40	1 1 59	
463 33		463 36	4,343 33	490 00		490 00	433 85	
2,806 53	\$10 43	2,816 96	6,490 19	609 88	99 68	709 53	2,130 55	274 50
440 18	189 87	634 05	9,906 09	1,935 53	53 24	1,988 77	1,874 71	274 57
100 00	200 00	300 00	4,677 60				680 00	
130 80		130 80	3,416 05				526 93	
21 00		21 00	357 77	20 56		20 56	91 30	
			2,062 40				1,070 05	1,000 00
102 32		102 32	1,876 83	360 00		360 00	151 18	
181 86		181 81	6 309 14	1,569 16	251 47	1,820 63	442 87	27 6
25 00		25 00	2,329 68	217 25		217 25	132 32	4 50
			3,385 33				146,203 12	
			5,906 56	358 87	150 00	508 87	238 82	
\$6,428 00	\$104 30	\$6,632 30	\$74,195 37	\$9,618 13	\$1,307 08	\$10 925 81	\$17,790 34	\$2,577 23

¹ Not apportioned in detail.² Includes all expense of maintenance.³ Automatic.

TELEPHONE UTILITIES.

OPERATING

Location of exchange.	Name of company.	Wire Plant—Concluded.			Substation	
		MAINTENANCE—concluded.		Total wire plant ex-penses.	OPERA	
		Of over-head lines—rural.	Total maintenance.		Sub-station operating labor.	Rent of sub-station equip-ment—local.
Albany	United Tel. Co.....	\$32 73	\$89 31	\$168 33	\$85 00	.....
Antigo	Antigo Tel. Co.....	152 50	980 50	1,280 50	.....	.....
Appleton	Fox R. Val. T. & T. Co. ....	.....	1,853 20	2,367 04	713 84	.....
Ashland	Ashland Home Tel. Co.....	.....	688 43	1,781 37	634 00	.....
Beloit	Beloit Home Tel. Co.....	.....	1,081 68	3,482 65	238 17	\$245 87
Blanchardville ..	United Tel. Co.....	.....	61 87	311 87	180 98	.....
Chippewa Falls.	Chipp. County Tel. Co...	140 84	282 76	395 16	112 42	.....
Green Bay	Fox R. Val. T. & T. Co.	463 85	926 70	1,416 70	660 00	.....
Kenosha	Kenosha Home Tel. Co.	2,159 59	4,598 67	5,303 23	1,648 91	1489 87
La Crosse	La Crosse Tel. Co.....	1,642 54	3,791 82	5,780 59	1,047 52	.....
Merrill	Merrill Tel. Co.....	25 00	705 00	705 00	.....	.....
Monroe	Monroe Tel. Co.....	222 06	749 02	749 02	.....	300 00
Monticello	United Tel. Co.....	.....	91 30	111 86	89 86	.....
Portage	Portage Tel. Co.....	1,070 00	3,210 05	3,210 05	.....	229 00
Rhineland	Rhineland Mut. T. Co. ....	.....	151 18	511 18	73 00	254 04
Sheboygan	Citizens' Tel. Exchange.	442 86	912 79	2,733 42	139 47	393 10
Sparta	Monroe County Tel. Co...	571 45	723 27	945 52	36 42	156 76
Superior	Douglas County Tel. Co. ....	.....	.....	.....	.....	.....
Superior	People's Tel. Co.....	.....	6,203 12	6,203 12	.....	.....
Wausau	Wausau Tel. Co.....	238 81	477 68	986 50	.....	474 00
Total.....		\$7,161 73	\$27,508 30	\$38,434 11	\$5,688 58	\$2,541 84

¹ Includes \$244.79 rent of substation equipment, rural.

CLASS B—EXCHANGE SYSTEMS

EXPENSES—INDIVIDUAL OPERATING SYSTEMS—Continued.

<i>(Terminal).</i>						<i>Commercial.</i>			
TION.		MAINTENANCE.			Total sub-station ex-penses.	Collec-tion ex-penses.	Uncol-lectible ac-counts (reserve charge).	Promo-tion of business ex-penses.	Total com-mercial.
Miscellaneous supplies and ex-penses—ex-change.	Total opera-tion.	Sub-station equip-ment—local.	Sub-station equip-ment—rural.	Total mainte-nance.					
\$98 98	\$158 98	\$30 00	\$9 28	\$39 28	\$108 19				
	713 84	468 29	468 30	936 59	1,640 43	\$540 00			\$540 00
	694 00	268 46	22 50	275 96	909 96	745 00		\$11 00	766 00
	483 54	683 11		683 11	1,069 65	792 08	\$38 92	102 44	1,133 39
	180 98	69 73		69 73	250 71				
	112 42	360 18	308 42	668 60	781 02	266 02	48 56	58 40	372 98
	690 00	473 36		468 36	1,158 36	600 00			600 00
173 75	2,312 28	821 67	821 68	1,648 35	3,965 68	997 63		510 19	1,607 82
90 06	1,137 57	358 44	358 43	706 87	1,844 44	1,175 26		987 48	2,112 74
						300 00			300 00
70 74	370 74	347 26	11 54	358 80	729 54				
49 00	158 85	45 39		45 39	184 24				
	229 00				229 00	245 80			245 80
	326 04	120 00	82 78	202 78	528 82	245 00			245 00
	532 57	308 09		308 09	838 66	728 14	76 70	369 45	1,173 29
23 36	216 56	17 85	68 14	85 99	302 55	260 00	126 98		395 98
238 41	712 96				712 96	646 75			646 75
\$714 33	\$6,944 75	\$4,237 88	\$2,141 05	\$6,378 93	\$15,328 68	\$7,541 68	\$220 11	\$3,186 96	\$10,029 70

**TELEPHONE UTILITIES,
OPERATING EXPENSES, INDIVIDUAL**

Location of exchange.	Name of Company.	Gen				
		OPERA				
		General office salaries.	General office rent.	Miscellaneous general office supplies and expenses.	Miscellaneous general expenses.	Law expenses—general.
Albany	United Tel. Co.....	\$124 50		\$7 92	\$9 00	
Antigo	Antigo Tel. Co.....	940 00				
Appleton	Fox R. Val. T. & T. Co.	1,304 00	\$300 00	303 00		
Ashland	Ashland Home Tel. Co...	463 00		164 29		
Beloit	Beloit Home Tel. Co.....	1,110 00	24 00	1 60	188 08	
Blanchardville ..	United Tel. Co.....	123 00		8 96	22 90	
Chippewa Falls.	Chipp. County Tel. Co....	537 83	86 20		146 25	
Green Bay	Fox R. Val. T. & T. Co.	1,676 00	270 00		1,342 70	
Kenosha	Kenosha Home Tel. Co...	872 28			171 17	\$10 11
La Crosse	La Crosse Tel. Co.....	2,722 00	382 00	572 45	1,156 58	98 45
Merrill	Merrill Tel. Co.....					
Monroe	Monroe Tel. Co.....	480 00		121 13	100 00	
Monticello	United Tel. Co.....	83 00		11 35	20 99	
Portage	Portage Tel. Co.....	1,350 00			190 40	
Rhineland	Rhineland Mut. T. Co.	1,178 00	50 00	59 44	44 79	21 50
Sheboygan	Citizens Tel. Exchange..	105 93			232 21	
Sparta	Monroe County Tel. Co..	490 00		75 00		
Superior	Douglas County Tel. Co.					
Superior	People's Tel. Co.....				\$3,810 16	
Wausau	Wausau Tel. Co.....					
Total.....		\$13,611 54	\$1,112 20	\$1,325 19	\$7,455 18	\$125 06

¹ Not apportioned in detail.

CLASS B—EXCHANGE SYSTEMS.

OPERATING SYSTEMS—Continued.

General.					Undistributed.			
OPERATION.		MAINTENANCE.			Total general expenses.	Injuries and damages.	Insurance.	Stationery and printing.
Railroad commission expenses.	Total operation.	Maintenance general office equipment.	Maintenance general office buildings, fixtures and grounds.	Total maintenance.				
.....	\$141 42	.....	.....	.....	\$141 42	.....	.....	.....
\$28 50	908 50	.....	.....	.....	938 50	.....	\$84 50	.....
.....	1,987 00	.....	.....	.....	1,087 00	.....	543 40	\$61 00
.....	629 29	\$13 75	.....	\$13 75	643 04	.....	307 00	1.1 80
.....	1,323 63	.....	.....	.....	1,323 63	.....	109 65	76 95
.....	154 86	8 84	.....	8 84	163 70	.....	.....	.....
.....	780 28	.....	.....	.....	780 28	.....	3 57	118 53
.....	3,288 70	.....	.....	.....	3,288 70	.....	480 80	39 00
.....	1,053 56	.....	.....	.....	1,053 56	\$8 25	194 28	167 15
.....	4,926 48	198 88	.....	198 88	5,120 56	.....	273 98	144 35
.....	.....	.....	.....	.....	.....	.....	30 38	60 08
.....	701 18	.....	.....	.....	701 18	.....	.....	151 18
.....	115 34	13 21	.....	13 21	128 55	.....	.....	.....
.....	1,540 40	.....	.....	.....	1,540 40	.....	.....	.....
.....	1,358 73	6 25	.....	5 25	1,358 98	.....	70 00	19 85
.....
.....	358 14	.....	.....	.....	358 14	2,529 00	614 32	118 51
.....	565 00	.....	.....	.....	565 00	.....	.....	58 10
.....
.....	3,810 16	.....	.....	.....	3,810 16	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	387 35	.....
\$28 50	\$23,637 07	\$284 98	.....	\$284 98	\$23,862 00	\$3,687 85	\$3,007 18	\$1,311 59

TELEPHONE UTILITIES.

OPERATING EXPENSES, INDIVIDUAL

Location of exchange.	Name of Company.	Undistributed—concluded.			Total central office.	Total wire plant.
		Stores department expenses.	Utility equipment expenses.	Total undistributed		
Albany	United Tel. Co.....				\$591 12	\$128 33
Antigo	Antigo Tel. Co.....		\$238 17	\$302 87	3,336 24	1,220 50
Appleton	Fox R. Val. T. & T. Co.			604 40	4,603 87	2,367 04
Ashland	Ashland Home Tel. Co..		259 61	587 81	6,523 02	1,781 37
Beloit	Beloit Home Tel. Co....			246 60	5,103 54	3,482 65
Blanchardville ..	United Tel. Co.....				676 42	311 87
Chippewa Falls.	Chipp. County Tel. Co...	\$134 39	126 33	443 22	1,699 64	366 16
Green Bay	Fox R. Val. T. & T. Co.			528 80	4,343 36	1,416 70
Kenosha	Kenosha Home Tel. Co..		233 88	908 56	6,490 19	5,308 23
La Crosse	La Crosse Tel. Co.....			418 28	9,906 69	5,780 59
Merrill	Merrill Tel. Co.....			100 00	4,677 60	705 00
Monroe	Monroe Tel. Co.....			151 83	3,416 06	749 02
Monticello	United Tel. Co.....				387 77	111 86
Portage	Portage Tel. Co.....				2,022 40	3,210 06
Rhineland	Rhineland Mut. T. Co..			89 85	1,876 83	511 18
Sheboygan	Citizens' Tel. Exchange.			3,341 83	6,309 14	2,733 42
Sparta	Monroe County Tel. Co.	28 24	16 95	97 39	2,329 58	945 52
Superior	Douglas County Tel. Co.*					
Superior	People's Tel. Co.....				3,385 33	6,308 12
Wausau	Wausau Tel. Co.....		62 00	399 35	5,906 58	986 50
	Total.....	\$163 63	\$996 94	\$7,915 59	\$74,195 37	\$68,434 11

* \$399.44, toll expense for six months of 1908, deducted.

* \$1,921.21, toll expenses for six months 1908, deducted.

CLASS B—EXCHANGE SYSTEMS

OPERATING SYSTEMS—Concluded.

Summary of operating expenses.					Depreci- ation.	Conti- nencies.	Taxes.	Total operat- ing ex- penses.
Total sub- station.	Total commer- cial.	Total general.	Total undis- tributed.	Total of fore- going items.				
\$193 19		\$141 42		\$1,114 06	\$115 21		\$65 00	\$1,324 27
		908 50	\$302 67	6,487 91			394 38	6,889 29
1,640 43	\$540 00	1,987 00	604 40	11,722 74	4,959 17		545 94	17,227 16
609 98	756 00	643 04	587 81	11,201 20		\$4,898 75	531 98	16,626 91
1,099 65	1,133 39	1,323 08	246 00	12,359 46	3,842 58	3,427 10	65 22	19,392 29
250 71		163 70		1,402 70	143 77		67 50	1,618 97
761 03	372 98	760 28	443 22	4,423 30	2,680 52		226 33	7,339 15
1,153 36	600 00	3,288 70	528 80	11,330 92	5,716 75		614 58	17,531 26
3,955 56	1,507 82	1,053 56	603 56	18,913 94	11,631 05		941 48	29,595 26
1,844 44	2,112 74	5,120 36	418 28	26,183 10	11,006 45		1,046 14	37,335 69
	300 00		100 00	5,782 60	2,500 00	100 00	282 88	8,665 48
729 54		701 18	151 83	5,747 62	2,636 00		246 77	8,629 39
184 24		128 55		782 42	137 76		45 00	9 5 18
229 00	245 80	1,540 40		7,297 65	4,753 02		298 35	12,331 03
628 68	245 00	1,368 08	89 85	4,610 66	840 64		415 42	5,8 6 72
898 06	1,173 29	358 14	3,341 83	14,754 48	9,423 89	3,216 01	832 12	26,141 61
302 55	395 98	506 00	97 39	4,635 97	3,384 79		319 21	8,239 97
		3,810 16		13,396 61				13,396 61
712 43	646 75		393 85	8,661 66	7,486 90		531 11	16,669 17
\$15,393 63	\$10,029 70	\$23,892 60	\$7,915 59	\$69,791 00	\$71,260 50	\$11,637 66	\$7,377 16	\$55,671 08

* \$2,064.89, toll expenses for six months of 1908, deducted.

* Operating expenses not reported.

TELEPHONE UTILITIES.

OPERATING EXPENSES.

Location of exchange.	Name of Company.	Central	
		OPERA	
		Central of- fice operat- ing labor.	Central office sup- plies and expenses.
Abbotsford	Abbotsford El. Lt. & Tel Co.....	\$1,093 00	.....
Amery	Amery Electric Co.....	630 50	\$39 15
Bangor	Bangor Telephone Co. ¹	3,144 00	.....
Baraboo	Baraboo Farmers Mut. Tel. Co....	1,113 95	.....
Barron	Barron County Telephone Co.....	750 00	.....
Berlin	Waushara Telephone Co.....	1,067 47	206 66
Black River Falls...	Central Wisconsin Tel. Co. ²	3,707 00	991 11
Bristol	Bristol Telephone Co.....	722 69	8 80
Brodhead	Brodhead Telephone Co.....	897 00	172 26
Brooklyn	Brooklyn Telephone Co. ³	1,162 86	187 43
Chilton	Eastern Wisconsin Telephone Co..	628 79	21 01
Clinton	Clinton Telephone Co.....	973 75	117 40
Cumberland	Cumberland Telephone Co.....	325 50	47 36
Edgerton	Edgerton Telephone Co. ⁴	1,439 25	292 29
Elkhorn	State Long Distance Tel. Co.....	1,616 00	256 00
Ellsworth	Pierce County Telephone Co.....	737 50	204 39
Evansville	Evansville Telephone Exchange....	3,541 88	.....
Glenwood	West Wisconsin Telephone Co.....	277 25	83 40
Grand Rapids	Wood County Telephone Co.....	1,563 78	309 65
Granton	Badger State Tel. & Teleg. Co.....	374 35	29 22
Hillsboro	Hillsboro Telephone Co.....	360 00	15 00
Janeville	Rock County Telephone Co.....	5,376 44	1,756 32
La Farge	La Farge Telephone Co.....	4602 00	750 00
Mapleton	Badger Telephone Co.....	569 92	51 70
Marshfield	Marshfield Telephone Exchange ⁴ ..	5,007 63	4,282 50
Mauston	Mauston Electric Service Co. ⁵ ...	99 95	50 50
Mazomanie	Mazomanie Telephone Co.....	310 25	156 77
Menomonee Falls...	Menomonee Falls Telephone Co....	528 00	163 06
Middleton	Farmers' Union Telephone Co.....	361 00	51 74
Milton Junction	Milton & Milton Jet. Tel. Co.....	1,435 75	323 07
Mt. Horeb	Mt. Horeb Telephone Co.....	518 88	136 63
Neillsville	Badger State Tel. & Teleg. Co.....	825 15	362 62
Newburg	Newburg Telephone Co.....	406 00	37 70
Oakfield	Oakfield Telephone Co.....	578 00	133 45
Oostburg	Oostburg Telephone Co.....	480 00	144 18
Oregon	Oregon Telephone Co.....	680 00	237 35
Orfordville	Orfordville Telephone Co.....	1,205 56	190 10
Oxford	Marquette & Adams Tel. Co.....	887 22	26 00
Pewaukee	Pewaukee-Sussex Telephone Co....	630 00	18 45
Picketts	Utica Telephone Co.....	460 00	.....
Prairie Farm	P. F. R. & Dallas Co-op. Tel. Co..	1,158 63	88 46
Rice Lake	Barron County Telephone Co.....	1,350 00	.....
Richland Center	Badger Telephone Co.....	.....	.....
Richland Center	Farmers' Telephone Exchange.....	2,390 30	450 21
Racine	Citizens' Telephone Co.....	5,070 37	870 73
Ripon	Ripon Telephone Co. ¹⁰	2,049 91	244 07
River Falls	Pierce County Telephone Co.....	1,284 43	299 06
Roberts	Pierce County Telephone Co.....	430 00	116 54
Rochester	Burl., R. & Kansasv. Tel. Co.....	698 95	56 84
Scandinavia	Scandinavia Telephone Co.....	758 00	.....

CLASS C—EXCHANGES SYSTEMS

INDIVIDUAL OPERATING SYSTEMS.

Office (Traffic).			Wire Plant (Transmission).		
TION.	Maintenance central office equipment, buildings fixtures and grounds.	Total central office expenses.	Operation of wire plant.	Maintenance of wire plant.	Total wire plant expenses.
Total operation.					
\$1,092 00		\$1,092 00			
839 65		839 65	\$251 25	\$105 68	\$356 93
3,144 00		3,144 00			
1,113 95		1,113 95	98 28	143 00	241 28
750 00	\$55 10	805 10	70 00	6 23	76 23
1,293 13	77 96	1,374 09	292 23	199 97	492 20
4,698 11		4,698 11	863 49		863 49
731 49	101 25	832 74	100 00	55 31	155 31
1,069 36	270 17	1,339 53	550 00	1,186 78	1,736 78
1,350 29	62 50	1,412 79	131 43	164 75	296 18
644 80	90 19	734 99	67 43	218 22	285 65
1,091 15	147 35	1,238 50	509 65	509 65	1,139 30
372 88	41 25	414 11	86 25	135 93	222 18
1,731 64		1,731 54	100 00	1,464 31	1,564 31
1,872 00		1,872 00	171 00	130 00	301 00
941 89	107 50	1,049 39	106 00	146 67	252 67
3,541 88		3,541 88			
360 65	11 64	372 29	366 61	430 43	797 04
1,896 43	676 79	2,563 22	1,680 94	3,864 74	5,545 68
403 64		403 64	39 53	11 16	50 69
375 00		375 00	490 00		490 00
7,132 76		7,132 76	3,481 12	5,585 73	5,036 85
652 00	104 00	756 00	250 00	25 00	275 00
621 62		621 62	20 44		20 44
9,290 15		9,290 15			
150 45		150 45	627 97	85 53	713 50
467 02	142 58	609 60		9 90	9 90
691 08		691 08	531 65	528 88	1,060 48
412 74	19 10	431 84	201 73	41 22	242 95
1,758 82	43 22	1,802 04	989 34	946 83	1,936 17
655 51	39 20	694 71	1,340 08		1,340 08
1,189 77	23 39	1,212 16	363 59	25 75	389 34
443 70		443 70	105 38	195 50	300 88
708 45		708 45	1,068 64		1,063 64
624 18	60 00	684 18	240 00	130 00	370 00
1,017 35	362 65	1,380 00	1,134 60		1,134 60
1,494 66		1,494 66			
913 22	134 58	1,047 80	436 01	42 27	478 28
648 45		648 45	162 09		162 09
460 00	25 00	485 00			
1,247 09	174 83	1,421 92		102 99	102 99
1,350 00	80 05	1,430 05	130 99	5 08	125 98
2,840 51	4 56	2,845 07	74 13	390 70	464 83
8,941 10	1,925 80	10,866 90	300 00	672 15	972 15
			708 20	708 42	1,476 62
2,293 98	159 00	2,452 98	223 55		223 55
1,563 54	100 07	1,663 61	175 00	37 50	212 50
546 54	25 09	571 63	61 50	15 50	77 00
745 79	112 40	858 19	1 50	754 37	755 87
758 00		758 00	930 00		930 00

TELEPHONE UTILITIES.

OPERATING EXPENSES

Location of exchange.	Name of Company.	Central	
		Central of- fice operat- ing labor.	Central office sup- plies and expenses.
Sharon	Sharon Telephone Co.....	600 00	160 00
Spring Valley	Pierce County Telephone Co.....	540 00	19 58
St. Croix Falls.....	St. Croix Val. Tel. Exch. Co.....	1,302 00	123 99
Tomahawk	Tomahawk El., Water & Tel. Co..	546 82	691 69
Viroqua	Viroqua Telephone Co.....	2,268 60	687 45
Walworth	Walworth Telephone Exchange....	505 83	207 80
Watertown	Watertown Telephone Co.....	900 01	.....
Waupaca	Citizens' Telephone Co.....	1,092 00	113 73
Westby	Westby Telephone Co.....	11,615 43	.....
Wheatland	Burl., Brightland & W. Tel. Co...	562 45	25 01
	Total.....	\$75,333 06	\$15,382 62

¹ Not apportioned in detail.

² Includes entire system.

³ Report for 18 months.

⁴ Report for 18 months.

⁵ Includes \$28.26, toll expense, not separated for 1900.

⁶ Includes \$50.00, central office operating labor, rural.

CLASS C—EXCHANGE SYSTEMS

INDIVIDUAL OPERATING SYSTEMS—Contd. ued.

Office (Traffic).			Wire Plant (Transmission).		
TION.	Maintenance central office equipment, buildings fixtures and grounds.	Total central office expenses.	Operation of wire plant.	Maintenance of wire plant	Total wire plant expenses.
Total operation.					
780 00	.....	780 00	.....	10 00	10 00
559 58	15 20	574 78	16 78	31 11	47 87
1,425 99	.....	1,425 99	177 41	221 48	398 89
1,239 51	211 87	1,450 38	551 08	286 01	837 09
2,956 05	2,444 15	5,400 20	738 97	152 02	890 99
713 62	20 00	733 62	729 30	299 65	1,028 95
909 01	.....	909 01	.....	1,981 89	1,981 89
1,205 73	.....	1,205 73	.....	.....	.....
1,615 43	.....	1,615 43	¹¹ 178 04	.....	178 04
587 46	8 50	595 96	10 00	490 83	500 83
\$90,715 68	\$7,876 94	\$98,592 62	\$22,063 07	\$18,639 14	\$40,672 21

⁷ Includes \$40.00, central office supplies and expenses, automatic.

⁸ Report for 5½ months.

⁹ Automatic.

¹⁰ Report for 11 months ending Jan. 1, 1909.

¹¹ Includes maintenance.

TELEPHONE UTILITIES.
OPERATING EXPENSES, INDIVIDUAL

Location of exchange.	Name of Company.	Substation
		Operation of subst- ation equip- ment.
Abbotsford	Abbotsford Elec. Lt. & Tel. Co.	\$119 58
Amery	Amery Electric Co.	251 25
Bangor	Bangor Telephone Co.	
Baraboo	Baraboo Farmers' Mutual Telephone Co.	
Barron	Barron County Telephone Co.	101 00
Berlin	Waushara Telephone Co.	319 43
Black River Falls	Central Wisconsin Telephone Co. ¹	1,282 16
Bristol	Bristol Telephone Co.	249 00
Brodhead	Brodhead Telephone Co.	200 00
Brooklyn	Brooklyn Telephone Co.	
Chilton	Eastern Wisconsin Telephone Co.	217 91
Clinton	Clinton Telephone Co.	63 75
Cumberland	Cumberland Telephone Co.	
Edgerton	Edgerton Telephone Co.	108 93
Elkhorn	State Long Distance Telephone Co.	
Ellsworth	Pierce County Telephone Co.	695 60
Evansville	Evansville Telephone Exchange.	
Glenwood	West Wisconsin Telephone Co.	
Grand Rapids	Wood County Telephone Co.	978 13
Granton	Badger State Telephone & Telegraph Co.	102 80
Hillsboro	Hillsboro Telephone Co.	60 00
Janesville	Rock County Telephone Co.	
La Farge	La Farge Telephone Co.	18 00
Mapleton	Badger Telephone Co.	72 00
Marshfield	Marshfield Telephone Exchange.	
Mauston	Mauston Electric Service Co.	
Mazomanie	Mazomanie Telephone Co.	
Menomonee Falls	Menomonee Falls Telephone Co.	
Middleton	Farmers' Union Telephone Co.	50 25
Milton Junction	Milton & Milton Junction Telephone Co.	181 75
Mt. Horeb	Mt. Horeb Telephone Co.	
Neillsville	Badger State Telephone & Telegraph Co.	350 71
Newburg	Newburg Telephone Co.	
Oakfield	Oakfield Telephone Co.	
Oostburg	Oostburg Telephone Co.	24 00
Oregon	Oregon Telephone Co.	405 89
Orfordville	Orfordville Telephone Co.	
Oxford	Marquette & Adams Co. Telephone Co.	
Pewaukee	Pewaukee-Sussex Telephone Co.	92 29
Picketts	Utica Telephone Co.	
Prairie Farm	P. F., Ridgeland & Dallas Co-op. Tel. Co.	
Rice Lake	Barron County Telephone Co.	267 64
Richland Center	Badger Telephone Co.	
Richland Center	Farmers' Telephone Exchange.	366 43
Racine	Citizens' Telephone Co.	503 02
Ripon	Ripon Telephone Co.	169 62
River Falls	Pierce County Telephone Co.	735 37
Roberts	Pierce County Telephone Co.	541 00
Rochester	Burl., R. & Kansasv. Telephone Co.	719 37
Scandinavia	Scandinavia Telephone Co.	

CLASS C—EXCHANGE SYSTEMS

OPERATING SYSTEMS—Continued.

(Terminal).		Commercial.	General		
			OPERATION.		
Maintenance of substation equipment.	Total substation expenses.	Total commercial expenses.	General office salaries.	Miscellaneous general expenses.	Law expenses—general.
.....	\$119 58	.....	.....	\$708 00	.....
\$105 09	256 94	.....	\$239 50	387 50	.....
.....
9 56	110 56	.....	268 00	.....	.....
210 97	790 40	\$299 43	88 05	70 33	.....
.....	1,222 16	.....	800 00	1,919 80	.....
414 09	683 69	50 59	75 00	55 70	.....
450 85	650 85	239 68	195 28	43 71	\$1 72
32 96	32 96	542 71	126 00	41 13	.....
.....
122 41	340 32	.....	150 00	418 25	.....
149 79	213 54	.....	565 00	39 16	.....
.....	.....	.....	1,309 77	266 46	7 00
162 71	271 64	.....	490 00	51 63	5 10
130 00	130 00	.....	.....	.....	.....
.....
247 79	1,043 39	160 00	540 00	74 80	59 40
.....	.....	.....	.....	\$1,713 68	.....
153 51	153 51	20 00	.....	\$442 64	.....
1,612 13	2,690 25	427 30	1,320 00	175 87	.....
64 61	167 41	.....	120 00	8 95	.....
.....
.....	60 00	.....	.....	.....	.....
431 30	431 30	611 63	489 00	524 46	236 50
2 00	20 00	.....	900 00	.....	.....
.....	72 00	.....	153 25	65 65	.....
.....
.....	.....	.....	130 00	7 00	.....
.....	.....	.....	600 00	266 08	.....
.....	.....	.....	390 00	23 45	.....
66 56	116 81	.....	106 50	2 00	1 50
198 27	390 02	.....	281 23	.....	.....
.....
202 68	202 68	.....	100 00	10 55	.....
88 99	434 70	59 80	600 00	230 08	.....
.....	.....	100 00	.....	.....	.....
.....	.....	.....	150 00	65 10	.....
117 00	141 00	20 00	480 00	60 00	.....
.....
.....	405 89	.....	.....	22 60	14 50
.....	.....	.....	.....	206 94	.....
.....	.....	.....	50 00	12 00	.....
.....	92 29	52 00	13 00	9 00	8 00
.....	.....	.....	19 00	\$863 99	.....
.....
299 51	292 51	50 00	391 44	163 98	2 50
175 10	443 74	.....	300 00	100 40	.....
93 30	33 30	.....	.....	55 53	.....
156 74	622 17	7 87	.....	1 20	.....
2,029 02	\$,535 04	991 84	2,100 00	493 58	.....
.....
223 55	398 17	41 20	475 00	39 89	23 84
367 68	1,108 05	144 00	900 00	124 01	144 00
69 00	598 00	24 00	180 00	24 80	19 80
.....	719 87	80	275 00	113 38	.....
.....	.....	623 61	75 00	410 92	.....

TELEPHONE UTILITIES.

OPERATING EXPENSES, INDIVIDUAL

Location of exchange.	Name of Company.	Substation
		Operation of substation equipment.
Sharon	Sharon Telephone Co.	
Spring Valley	Pierce County Telephone Co.	92 88
St. Croix Falls.....	St. Croix Valley Telephone Exchange Co.....	441 58
Tomahawk	Tomahawk Electric, Water & Telephone Co.....	
Viroqua	Viroqua Telephone Co.....	94 18
Walworth	Walworth Telephone Exchange.....	450 00
Watertown	Watertown Telephone Co.....	
Waupaca	Citizens' Telephone Co.....	61 45
Westby	Westby Telephone Co.....	250 09
Wheatland	Burl., Brightland & W. Tel. Co.....	249 82
	Total.....	\$11,095 86

* Includes entire system.

* Detailed records not kept.

CLASS C—EXCHANGE SYSTEMS

OPERATING SYSTEMS—Continued.

(Terminal).		Commercial.	General.		
			OPERATION.		
Maintenance of substation equipment.	Total substation expenses.	Total commercial expenses.	General office salaries.	Miscellaneous general expenses.	Law expenses—general.
25 00	117 86	37 50	180 00	^a 1,500 00	19 80
6 35	447 98	52 18	900 00	24 80	
1,965 56	2,059 74	129 70	178 85	58 77	
				209 63	
25 00	475 00	246 12		40 00	
98 80	98 80			142 15	
	61 45			157 52	
	256 09			326 41	
5 80	255 62	2 51	250 00	55 87	
\$10,524 87	\$21,620 73	\$4,964 44	\$17,000 35	\$12,839 35	\$1,144 06

^a Includes maintenance.

TELEPHONE UTILITIES.

OPERATING EXPENSES.

Location of exchange.	Name of Company.	General—	
		OPERATION—Concluded.	
		Railroad commission expenses.	Total operation.
Abbotsford	Abbotsford Elec. Lt. & Tel. Co.....		\$708 00
Amery	Amery Electric Co.....		690 00
Bangor	Bangor Telephone Co.....		
Baraboo	Baraboo Farmers' Mut. Tel. Co.....		
Barron	Barron County Telephone Co.....		268 00
Berlin	Waushara Telephone Co.....		153 38
Black River Falls	Central Wisconsin Telephone Co. 1.....		2,719 80
Bristol	Bristol Telephone Co.....		130 70
Brodhead	Brodhead Telephone Co.....		240 69
Brooklyn	Brooklyn Telephone Co.....		187 13
Chilton	Eastern Wisconsin Telephone Co.....		568 25
Clinton	Clinton Telephone Co.....	\$36 03	640 19
Cumberland	Cumberland Telephone Co.....		1,583 33
Edgerton	Edgerton Telephone Co.....		547 18
Elkhorn	State Long Distance Tel. Co.....		
Ellsworth	Pierce County Telephone Co.....		674 20
Evansville	Evansville Telephone Exchange.....		1,713 68
Glenwood	West Wisconsin Telephone Co.....		442 64
Grand Rapids	Wood County Telephone Co.....		1,495 87
Granton	Badger State Tel. & Teleg. Co.....		188 95
Hillsboro	Hillsboro Telephone Co.....		
Janesville	Rock County Telephone Co.....		1,849 96
La Farge	La Farge Telephone Co.....		900 00
Mapleton	Badger Telephone Co.....		218 90
Marshfield	Marshfield Telephone Exchange.....		
Mauston	Mauston Electric Service Co.....		137 00
Mazomanie	Mazomanie Telephone Co.....		896 06
Menomonee Falls	Menomonee Falls Telephone Co.....		412 45
Middleton	Farmers' Union Telephone Co.....		109 00
Milton Junction	Milton & Milton Jct. Tel. Co.....		281 23
Mt. Horeb	Mt. Horeb Telephone Co.....		110 55
Neillsville	Badger State Tel. & Teleg. Co.....		890 08
Newburg	Newburg Telephone Co.....		
Oakfield	Oakfield Telephone Co.....		215 10
Oostburg	Oostburg Telephone Co.....		540 00
Oregon	Oregon Telephone Co.....	58 00	95 10
Orfordville	Orfordville Telephone Co.....		206 94
Oxford	Marquette & Adams Co. Tel. Co.....		68 00
Pewaukee	Pewaukee-Sussex Telephone Co.....		30 00
Picketts	Utica Telephone Co.....		888 99
Prairie Farm	P. F., Ridgeland & Dallas Co-op.....		557 98
Rice Lake	Barron County Telephone Co.....		400 40
Richland Center	Badger Telephone Co.....	17 10	72 63
Richland Center	Farmers' Telephone Exchange.....	6 00	7 20
Racine	Citizens' Telephone Co.....		2,598 58
Ripon	Ripon Telephone Co.....		598 73
River Falls	Pierce County Telephone Co.....		1,169 01
Roberts	Pierce County Telephone Co.....		224 60
Rochester	Burl., R. & Kansasv. Tel. Co.....		338 28
Scandinavia	Scandinavia Telephone Co.....		496 92

CLASS C—EXCHANGE SYSTEMS

INDIVIDUAL OPERATING SYSTEMS—Continued.

Concluded.		Undistributed.			
MAINTENANCE.					
General office equipment, buildings, fixtures and grounds.	Total general expenses.	Injuries and damages.	Insurance.	Stationery and printing.	Stores department expense.
	\$708 00		\$31 00	\$5 00	
\$12 89	632 89		32 80		
	268 00		21 75	20 01	
	153 38		3 88	88 10	
	2,719 80				\$499 90
	130 70				
25 00	265 69				
	167 13		5 25	41 13	
	568 25				
	640 19		7 20	18 85	24 00
	1,583 23		11 25	16 60	
	547 13		18 75	10 62	
	674 20		14 25		60 00
	1,713 68				
	442 64				
	1,495 87		38 00	103 50	112 60
	188 95			2 00	
	1,849 96		348 90	30 00	160 00
	900 00			40 00	
	218 90		24 25	16 00	
	137 00		40 00	8 65	
142 58	1,038 66		24 00	100 82	30 00
	413 45			11 57	8 00
	109 00	\$50 00		36 94	
	281 23	12 00			
	110 55		16 20		
	830 06			18 00	
	215 10			20 00	
96 00	636 00			13 49	
	95 10				
	203 94				
	62 00				
	30 00			30 50	5 00
	882 99			25 00	
	557 92		16 25	48 04	
	400 40		14 50	28 30	
	72 63				
	7 20			41 30	
7 40	2,600 98	2,200 00		569 30	
	538 73		25 35		
	1,168 01		8 40		48 00
	224 60		10 00		
	888 38			23 85	
	485 99		6 25		

TELEPHONE UTILITIES,

OPERATING EXPENSES

Location of exchange.	Name of Company.	<i>General—</i>	
		OPERATION— Concluded.	
		Railroad commission expenses.	Total operation.
Sharon	Sharon Telephone Co.....		1,500 00
Spring Valley	Pierce County Telephone Co.....		224 60
St. Croix Falls.....	St. Croix Valley Tel. Exch. Co....		953 77
Tomahawk	Tomahawk El., Water & Tel. Co....		287 98
Viroqua	Viroqua Telephone Co.....		
Walworth	Walworth Telephone Exchange....		40 00
Watertown	Watertown Telephone Co.....		142 15
Waupaca	Citizens' Telephone Co.....		157 52
Westby	Westby Telephone Co.....		326 41
Wheatland	Burl., Brightland & W. Tel. Co....		303 87
	Total.....	\$117 13	\$31,120 89

¹ Includes entire system.

CLASS C—EXCHANGE SYSTEMS

INDIVIDUAL OPERATING SYSTEMS—Continued.

Concluded.		Undistributed.			
MAINTENANCE					
General office equipment, buildings, fixtures and grounds.	Total general expenses.	Injuries and damages.	Insurance.	Stationery and printing.	Stores department expense.
.....	1,500 00	.....	.....	.....	.....
.....	224 60	.....	9 00	.....	.....
.....	968 77	.....	121 98	23 87	.....
.....	387 98	.....	39 75	.....	.....
.....
.....	40 00	.....	22 40	32 44	12 00
.....	142 15	964 33	.....	.....	.....
.....	157 58	.....	43 20	8 25	.....
.....	326 41	.....	.....	9 45	.....
.....	306 87	.....	6 38	20 44	.....
\$283 87	\$31,404 76	\$3,226 33	\$970 87	\$1,487 69	\$959 50

TELEPHONE UTILITIES,

OPERATING EXPENSES. INDIVIDUAL

Location of exchange.	Name of Company.	Undistributed
		Utility equipment expense.
Abbotsford	Abbotsford Electric Light & Telephone Co.....	
Amery	Amery Electric Co.	
Bangor	Bangor Telephone Co.	
Baraboo	Baraboo Farmers' Mutual Telephone Co.....	
Barron	Barron County Telephone Co.	
Berlin	Waushara Telephone Co.	
Black River Falls..	Central Wisconsin Telephone Co. ¹	
Bristol	Bristol Telephone Co.	
Brodhead	Brodhead Telephone Co.	
Brooklyn	Brooklyn Telephone Co.	\$98 42
Chilton	Eastern Wisconsin Telephone Co.....	
Clinton	Clinton Telephone Co.	
Cumberland	Cumberland Telephone Co.	
Edgerton	Edgerton Telephone Co.	12 15
Elkhorn	State Long Distance Telephone Co.	
Ellsworth	Pierce County Telephone Co.	
Evansville	Evansville Telephone Exchange.....	
Glenwood	West Wisconsin Telephone Co.	
Grand Rapids	Wood County Telephone Co.	46 50
Granton	Badger State Telephone & Telegraph Co.....	
Hillsboro	Hillsboro Telephone Co.	
Janesville	Rock County Telephone Co.	
La Farge	La Farge Telephone Co.	250 00
Mapleton	Badger Telephone Co.	
Marshfield	Marshfield Telephone Exchange.....	
Mauston	Mauston Electric Service Co.	
Mazomanie	Mazomanie Telephone Co.	
Menomonee Falls..	Menomonee Falls Telephone Co.	190 04
Middleton	Farmers' Union Telephone Co.	
Milton Junction ..	Milton & Milton Junction Telephone Co.....	
Mt. Horeb	Mt. Horeb Telephone Co.	68 62
Neillsville	Badger State Telephone & Telegraph Co.....	205 76
Newburg	Newburg Telephone Co.	
Oakfield	Oakfield Telephone Co.	
Oostburg	Oostburg Telephone Co.	
Oregon	Oregon Telephone Co.	
Orfordville	Orfordville Telephone Co.	
Oxford	Marquette & Adams Co. Telephone Co.....	
Pewaukee	Pewaukee-Sussex Telephone Co.	
Picketts	Utica Telephone Co.	
Prairie Farm	Prairie Farm, Ridgeland & Dallas Co-op.....	
Rice Lake	Barron County Telephone Co.	
Richland Center ..	Badger Telephone Co.	220 00
Richland Center ..	Farmers' Telephone Exchange.....	97 29
Racine	Citizens' Telephone Co.	534 47
Ripon	Ripon Telephone Co.	
River Falls	Pierce County Telephone Co.	
Roberts	Pierce County Telephone Co.	
Rochester	Burl. R. & Kansanv. Telephone Co.	
Scandinavia	Scandinavia Telephone Co.	

CLASS C—EXCHANGE SYSTEMS

OPERATING SYSTEMS—Continued.

—Concluded.		Summary of Operating Expenses.		
Total undistributed	Total central office.	Total wire plant.	Total substation.	Total commercial.
\$36 00	\$1,092 00		\$119 58	
32 80	669 65	\$356 98	356 94	
	3,144 00			
	1,113 95	241 28		
41 76	805 10	76 28	110 56	
91 98	1,374 09	492 20	730 40	\$299 43
499 90	4,696 11	968 49	1,282 16	
	832 74	155 31	663 69	50 50
	1,339 53	1,736 78	650 85	280 68
114 80	1,412 79	296 18	32 96	542 71
	734 99	285 65	340 32	
50 05	1,238 50	1,139 30	213 54	
27 85	414 11	222 18		
41 52	1,731 54	1,564 31	271 64	
	1,872 00	301 00	130 00	
74 25	1,049 39	252 67	1,043 39	160 00
	3,541 88			
	372 20	797 04	153 51	20 00
300 60	2,563 22	5,545 68	2,590 25	427 30
2 00	403 64	50 69	167 41	
30 00	375 00	480 00	60 00	
508 90	7,132 76	5,066 85	431 30	611 62
290 00	753 00	275 00	20 00	
40 25	621 62	20 44	72 00	
	9,290 15			
48 66	150 45	713 50		
	609 60	8 90		
858 85	691 08	1,060 48		
69 57	431 84	242 95	116 81	
48 94	1,802 04	1,936 17	380 02	
84 88	694 71	1,340 08	202 68	
223 76	1,212 16	389 34	434 70	59 80
20 00	443 70	300 88		100 00
13 49	708 45	1,063 64		
	684 18	370 00	141 00	20 00
	1,380 00	1,134 60	405 89	
	1,494 66			
	1,047 80	478 28		
85 50	648 45	162 09	92 29	52 00
25 00	485 00			
64 29	1,421 92	102 99	292 51	50 00
43 40	1,430 05	125 98	442 74	
220 00		464 83	33 30	
138 59	2,845 07	972 15	522 17	7 87
3,333 77	10,866 90	1,476 62	2,535 04	991 84
25 35	2,452 08	223 55	393 17	41 20
56 40	1,653 61	212 50	1,103 05	144 00
10 00	571 63	77 00	593 00	24 00
23 85	858 19	755 87	719 37	80
6 25	758 00	930 00		623 61

TELEPHONE UTILITIES.

OPERATING EXPENSES, INDIVIDUAL

Location of exchange.	Name of Company.	<i>Undistributed</i>
		Utility equipment expense.
Sharon	Sharon Telephone Co.....	
Spring Valley	Pierce County Telephone Co.....	
St. Croix Falls.....	St. Croix Valley Telephone Exchange Co.....	187 04
Tomahawk	Tomahawk Electric, Water & Telephone Co..	
Viroqua	Viroqua Telephone Co.....	
Walworth	Walworth Telephone Exchange.....	
Watertown	Watertown Telephone Co.....	
Waupaca	Citizens' Telephone Co.....	
Westby	Westby Telephone Co.....	
Wheatland	Burl., Brightland & W. Telephone Co.....	
	Total.....	\$1,869 29

¹ Includes entire system.

CLASS C—EXCHANGE SYSTEMS

OPERATING SYSTEMS—Continued.

—Concluded.				
<i>Summary of Operating Expenses.</i>				
Total undistributed.	Total central office.	Total wire plant.	Total substation.	Total commercial.
.....	700 00	10 00	.....	.....
9 00	574 78	47 87	117 86	37 50
322 87	1,425 99	398 89	447 98	52 18
89 75	1,450 38	917 09	.....	129 70
.....	5,400 20	890 99	2,059 74	.....
66 84	733 62	1,028 96	475 00	246 12
964 33	909 01	1,981 89	96 80	.....
46 45	1,305 73	.....	61 45	.....
9 45	1,615 43	178 04	256 09	.....
26 82	595 96	500 83	255 63	2 51
\$8,513 61	\$66,592 62	\$40,672 21	\$21,620 73	\$4,984 44

TELEPHONE UTILITIES.

OPERATING EXPENSES, INDIVIDUAL

Location of exchange.	Name of Company.	Sum- Total general.
Abbotsford	Abbotsford Electric Light & Telephone Co.....	\$708 00
Amery	Amery Electric Co.....	632 89
Bangor	Bangor Telephone Co.....	
Baraboo	Baraboo Farmers' Mutual Telephone Co.....	
Barron	Barron County Telephone Co.....	268 00
Berlin	Wausara Telephone Co.....	153 38
Black River Falls	Central Wisconsin Telephone Co. ¹	2,719 80
Bristol	Bristol Telephone Co.....	130 70
Brodhead	Brodhead Telephone Co.....	265 69
Brooklyn	Brooklyn Telephone Co.....	167 13
Chilton	Eastern Wisconsin Telephone Co.....	568 25
Clinton	Clinton Telephone Co.....	640 19
Cumberland	Cumberland Telephone Co.....	1,583 23
Edgerton	Edgerton Telephone Co.....	547 13
Elkhorn	State Long Distance Telephone Co.....	
Ellsworth	Pierce County Telephone Co.....	674 20
Evansville	Evansville Telephone Exchange.....	1,713 68
Glenwood	West Wisconsin Telephone Co.....	442 64
Grand Rapids	Wood County Telephone Co.....	1,495 87
Granton	Badger State Telephone & Telegraph Co.....	188 95
Hillsboro	Hillsboro Telephone Co.....	
Janesville	Rock County Telephone Co.....	1,849 96
La Farge	La Farge Telephone Co.....	900 00
Mapleton	Badger Telephone Co.....	218 90
Marshfield	Marshfield Telephone Exchange.....	
Mauston	Mauston Electric Service Co.....	137 00
Mazomanie	Mazomanie Telephone Co.....	1,038 66
Menomonee Falls	Menomonee Falls Telephone Co.....	413 45
Middleton	Farmers' Union Telephone Co.....	109 00
Milton Junction	Milton & Milton Junction Telephone Co.....	281 23
Mt. Horeb	Mt. Horeb Telephone Co.....	110 55
Neillsville	Badger State Telephone & Telegraph Co.....	830 08
Newburg	Newburg Telephone Co.....	
Oakfield	Oakfield Telephone Co.....	215 10
Oostburg	Oostburg Telephone Co.....	636 00
Oregon	Oregon Telephone Co.....	95 10
Orfordville	Orfordville Telephone Co.....	206 94
Oxford	Marquette & Adams Co. Telephone Co.....	62 00
Pewaukee	Pewaukee-Sussex Telephone Co.....	30 00
Picketts	Utica Telephone Co.....	832 99
Prairie Farm	P. F., Ridgeland & Dallas Co-op. Tel. Co.....	557 92
Rice Lake	Barron County Telephone Co.....	400 40
Richland Center	Badger Telephone Co.....	72 68
Richland Center	Farmers' Telephone Exchange.....	7 30
Racine	Citizens Telephone Co.....	2,600 98
Ripon	Ripon Telephone Co.....	538 72
River Falls	Pierce County Telephone Co.....	1,168 01
Roberts	Pierce County Telephone Co.....	224 60
Rochester	Burl., R. & Kansasv. Tel. Co.....	388 38
Scandinavia	Scandinavia Telephone Co.....	485 02

CLASS C—EXCHANGE SYSTEMS

OPERATING SYSTEMS—Continued.

mary—Concluded.		Deprecia- tion.	Contingen- cies (extra- ordinary).	Taxes.	Total operating expenses.
Total un- distributed.	Total of fore- going items.				
\$36 00	\$1,955 58			\$75 47	\$2,081 05
32 80	2,049 21				2,049 21
	3,144 00				3,144 00
	1,355 23				1,355 23
41 76	1,301 70	\$517 53		98 80	1,912 53
91 83	3,141 43	780 84	\$8 50	108 79	\$3,708 50
499 90	10,068 46			383 13	10,451 59
	1,833 03			53 22	1,886 25
	4,282 51			164 50	4,447 01
114 80	2,566 57	209 54		148 53	2,924 64
	1,929 21	1,181 11			3,110 32
50 05	3,281 58	1,461 89		150 79	4,894 26
27 85	2,247 37			70 02	2,326 39
41 52	4,156 14	648 68		313 00	5,117 82
	2,303 00			121 58	2,424 58
74 25	3,253 90			141 47	3,395 37
	5,253 56			334 76	5,588 32
	1,785 48				1,785 48
300 60	12,922 92			329 64	13,252 56
2 00	812 09	179 89		24 80	1,017 89
30 00	945 00			92 88	1,037 88
508 90	15,601 39			664 32	16,265 71
290 00	2,241 00	480 00		65 00	2,786 00
40 25	973 21	728 77		12 77	1,714 75
	9,290 15	2,011 97		205 19	11,507 31
48 65	1,049 60			98 80	1,148 50
	1,658 16	412 92		56 96	2,128 04
853 86	2,518 87	895 22		93 50	3,507 59
69 57	970 17			13 78	983 95
48 94	4,448 40			190 09	4,638 49
84 82	2,432 84			121 98	2,554 82
223 76	3,149 84	545 59		109 89	3,804 82
20 00	864 58			68 98	933 51
13 49	2,000 68			89 40	2,090 08
	1,851 18			39 44	1,890 62
	3,015 59		200 00	77 59	3,293 18
	1,701 60			126 85	1,828 45
	1,588 08	227 00		4 15	1,819 23
35 50	1,020 33			44 55	1,064 88
25 00	1,392 99			50 73	1,443 72
64 29	2,489 63			23 41	2,513 04
43 40	2,442 57	798 08		143 29	3,377 89
220 00	790 76			22 30	813 06
188 59	4,493 05			152 91	4,645 96
8,833 77	21,805 15			1,037 58	22,842 73
25 35	3,074 98	1,337 11		115 08	5,127 12
56 40	4,337 57			157 59	4,495 16
10 00	1,500 23			16 59	1,516 82
23 85	2,746 46	1,000 00		122 84	3,868 70
6 25	2,803 78			64 03	2,867 81

TELEPHONE UTILITIES.

OPERATING EXPENSES, INDIVIDUAL

Location of exchange.	Name of Company.	Sum
		Total general.
Sharon	Sharon Telephone Co.....	1,500 00
Spring Valley	Pierce County Telephone Co.....	224 00
St. Croix Falls.....	St. Croix Valley Telephone Exchange Co.....	958 77
Tomahawk	Tomahawk Electric, Water & Telephone Co....	287 96
Viroqua	Viroqua Telephone Co.....	
Walworth	Walworth Telephone Exchange.....	40 00
Watertown	Watertown Telephone Co.....	142 15
Waupaca	Citizens' Telephone Co.....	157 52
Westby	Westby Telephone Co.....	226 41
Wheatland	Burl., Brightland & W. Tel. Co.....	205 87
	Total.....	\$31,404 76

¹ Includes entire system.

CLASS C—EXCHANGE SYSTEMS

OPERATING SYSTEMS—Concluded.

mary—Concluded.					
Total un-distributed.	Total of fore-going items.	Deprecia-tion.	Contingen-cies (extra-ordinary).	Taxes.	Total operating expenses.
.....	2,270 00	.....	.....	74 06	2,344 06
9 00	1,011 61	.....	.....	54 85	1,066 46
322 87	3,606 63	1,500 00	.....	166 85	5,273 48
39 75	2,924 90	1,012 34	.....	262 12	4,189 36
.....	8,350 98	.....	.....	157 34	8,508 27
65 84	2,590 53	1,200 00	.....	101 78	3,892 31
964 38	4,046 18	.....	.....	163 77	4,209 95
46 45	1,471 15	.....	.....	160 08	1,631 23
9 45	2,385 42	282 96	.....	124 47	3,502 85
26 82	1,687 61	800 00	.....	88 40	2,576 01
\$3,512 61	\$205,738 37	\$12,835 89	\$208 50	\$7,955 09	\$222,522 20

* \$310.50, toll expenses during six months, 1908, deducted.

TELEPHONE UTILITIES,

OPERATING EXPENSES, INDI

Location of exchange.	Name of Company.	Central office expense—manual.	Wire plant expense.	Sub-station expense.
Almond	Almond Tel. Co.....	\$567 00	141,167 08	.....
Amherst	Amherst Tel. Co.....	.....	.....	.....
Arcadia	Western Wis. Tel. Co.....	4,332 50	4,042 78	.....
Arkansaw	Arkansaw Tel. Co.....	190 00	7 50	\$120 00
Augusta	The J. L. Ball Tel. Co.....	871 50	796 34	158 75
Baldwin	Baldwin Tel. Exchange.....	1,270 83	.....	.....
Baraboo	Baraboo Tel. Co.....	6,307 52	12,281 71	.....
Belmont	Belmont & Pleasant View T. Co..	473 50	231 18	232 18
Beloit	Beloit Farm Tel. Co.....	982 09	87 98	.....
Big Bend	Prospect, Guthrie & B. R. T. Co.	650 00	201 00	.....
Birchwood	Barron County Tel. Co.....	.....	25 00	61 73
Birnamwood	Birnamwood Tel. Co.....	156 11	79 70	85 46
Black Earth	Black Earth Tel. Co.....	604 76	422 42	211 02
Bloomer	Bloomer Tel. Co.....	1,485 78	.....	1,298 90
Boscobel	Boscobel Tel. Co.....	734 00	683 19	.....
Brandon	Brandon Tel. Co.....	222 49	6 26	12 85
Briggsville	Briggsville & Big Spring Tel. Co.	271 50	.....	.....
Brill	Brill & Long Lake Tel. Co.....	.....	.....	.....
Brillion	Ea. Wis. Tel. Co.....	246 58	56 76	45 68
Bruce	Chippewa Valley Tel. Co.....	387 63	193 18	33 41
Cambria	Cambria Tel. Co.....	156 00	.....	.....
Cambria	Peoples Tel. Co.....	496 14	211 83	454 81
Cameron	Chippewa Valley Tel. Co.....	143 81	283 16	15 79
Campbellsport	Ea. Valley Tel. Co.....	330 00	592 75	.....
Camp Douglas	Juneau Elec. Co.....	120 00	150 00	.....
Caroline	Farmers Indep. Tel. Ass'n.....	370 00	50 12	12 00
Cazenovia	Westford Tel. Co.....	136 55	.....	.....
Cedar Grove	Cedar Grove Tel. Co.....	505 98	306 16	119 46
Clear Lake	Clear Lake Tel. Co.....	240 00	197 24	10 00
Clintonville	Marion & Northern Tel. Co.....	1,275 62	315 43	135 60
Colby	Colby Tel. Co.....	360 00	.....	.....
Colfax	O. I. Anderson Tel. Co.....	640 00	1,480 00	.....
Coloma	Coloma Tel. Co.....	27 25	.....	.....
Cottage Grove	Cottage Grove Tel. Co.....	347 87	85 60	.....
Deerfield	Deerfield Tel. Co.....	454 84	454 84	.....
Deer Park	Deer Park Tel. Co.....	265 66	.....	.....
Delafield	Eagle Tel. Co.....	514 54	109 79	.....
De Pere	Fox River Val. Tel. & Teleg. Co.	1,591 84	905 34	713 30
Dousman	Eagle Tel. Co.....	553 84	703 10	.....
Durand	Home Tel. Co.....	1,325 00	483 21	88 28
Eagle	Eagle Tel. Co.....	551 47	673 27	.....
East Troy	Eagle Tel. Co.....	1,218 00	1,699 91	.....
Eau Claire	Eau Claire County Tel. Co.....	846 06	.....	.....
Eau Galle	Eau Galle Tel. Co.....	240 00	.....	.....
Eden	Ea. Fond du Lac County Tel. Co.	731 94	304 00	.....
Elleva	Shaw Tel. Co.....	360 00	772 00	.....
Elkhart Lake	Ea. Wis. Tel. Co.....	206 59	149 13	57 94
Elroy	Elroy Tel. Co.....	690 00	365 00	750 00
Etttrick	Etttrick Tel. Co.....	561 09	.....	.....
Fall Creek	Ludington Tel. Co.....	432 00	586 00	580 58
Fall River	Peoples Tel. Co.....	306 32	92 10	194 88
Florence	Mich. State Tel. Co.....	463 90	330 94	.....
Fond du Lac.....	Eldorado & Friendship T. Co.....	70 33	28 47	4 97
Footville	Footville Tel. Co.....	500 00	336 90	.....
Fort Atkinson	Jefferson County Tel. Co.....	\$7,274 73	.....	.....

* Includes substation expense.

CLASS D—EXCHANGE SYSTEMS.

VIVIDUAL OPERATING SYSTEMS.

Commer- cial expense.	General expense.	Undis- tributed expense.	Total of fore- going.	Depreci- ation.	Contn- gencies.	Taxes.	Total operating expenses.
.....	\$1,463 73	\$72 62	\$3,271 03	.....	.....	\$79 07	\$3,350 10
.....	\$1,814 15	49 89	1,864 01	.....	.....	64 61	2,213 37
.....	1,560 00	.....	9,935 28	3,824 75	.....	580 14	14,290 17
.....	30 00	25 00	372 50	300 00	.....	12 50	685 00
.....	792 12	50 00	2,669 58	791 48	.....	109 60	3,570 66
.....	.....	88 00	1,358 83	.....	.....	86 13	1,444 96
.....	494 61	.....	8,988 84	.....	.....	.....	8,988 84
.....	149 44	.....	1,087 30	.....	.....	66	1,037 96
.....	643 38	.....	1,736 90	.....	.....	16 43	1,743 33
.....	253 53	87 00	1,159 53	.....	.....	64 70	1,264 23
.....	.....	.....	86 73	6 48	.....	3 09	96 30
.....	38 45	30 55	390 27	.....	.....	.....	390 27
.....	339 00	18 75	1,616 95	.....	.....	84 34	1,651 29
.....	342 53	.....	3,122 07	.....	.....	.....	3,122 07
.....	117 70	28 25	1,580 14	.....	.....	58 37	1,633 51
.....	35 95	.....	277 56	.....	.....	.....	277 56
.....	175 00	85 93	533 43	.....	.....	9 99	543 43
.....	9 95	22 29	32 24	.....	.....	2 71	34 95
.....	142 00	.....	493 00	268 27	.....	.....	761 27
.....	218 65	.....	834 87	219 24	.....	23 00	1,077 11
.....	.....	35 00	193 00	.....	.....	.....	193 00
.....	138 47	29 09	1,330 34	494 46	.....	52 74	1,877 64
.....	163 50	.....	695 19	105 49	.....	9 50	732 18
.....	197 51	12 00	1,122 26	.....	.....	22 92	1,155 18
.....	26 13	.....	295 13	.....	.....	9 63	305 76
.....	30 20	130 22	612 43	96	.....	17 37	630 76
.....	28 62	50	165 67	.....	.....	1 16	166 83
.....	5 56	675 77	1,721 42	.....	.....	37 20	1,758 62
.....	25 00	12 75	557 99	.....	.....	43 10	601 09
.....	230 14	73 00	1,956 79	.....	.....	70 69	2,027 48
.....	205 00	40 00	605 00	.....	.....	38 31	633 31
.....	78 00	.....	2,098 00	.....	.....	.....	2,098 00
.....	\$2,740 09	10 91	2,818 25	119 25	.....	6 86	2,944 36
.....	90 68	23 81	497 91	310 03	.....	21 95	829 89
.....	.....	.....	909 68	.....	.....	58 36	968 04
.....	2 85	12 60	281 13	.....	.....	8 60	289 73
.....	192 05	.....	816 38	251 00	.....	9 77	1,077 15
.....	86 12	.....	3,205 60	1,052 40	.....	80 88	4,238 88
.....	394 09	.....	1,651 03	546 00	.....	44 02	2,241 05
.....	14 35	168 02	2,083 86	.....	.....	.....	2,083 86
.....	325 94	.....	1,550 68	658 00	.....	91 74	2,300 42
.....	858 90	.....	3,706 81	1,236 88	.....	151 90	5,093 89
.....	229 01	810 18	1,885 25	25 00	.....	35 90	1,946 15
.....	307 72	.....	547 72	131 60	.....	3 15	682 47
.....	49 56	16 80	1,170 80	50 00	.....	53 56	1,274 36
.....	24 00	388 45	1,544 45	.....	.....	37 55	1,583 00
.....	150 10	.....	632 76	280 76	.....	.....	913 52
.....	1,010 57	80 50	2,866 07	.....	.....	.....	2,866 07
.....	.....	.....	531 09	205 18	.....	22 83	739 10
.....	150 00	68 05	1,736 64	.....	.....	38 61	1,775 25
.....	46 15	11 43	650 58	205 20	.....	21 55	877 33
.....	97 65	.....	882 49	304 06	.....	39 09	1,213 64
.....	18 60	.....	122 07	.....	.....	7 95	130 02
.....	86 20	4 50	977 60	.....	50 00	75 88	1,108 48
.....	.....	.....	7,274 73	.....	.....	.....	7,274 73

* Items not apportioned in detail.

TELEPHONE UTILITIES.

OPERATING EXPENSES, INDIVIDUAL

Location of exchange.	Name of Company.	Central office expense—manual.	Wire-plant expense.	Sub-station expense.
Fountain City	Fountain City Tel. Co.....	640 00	990 00	.....
Fox Lake	Peoples Tel. Co.....	489 61	179 08	378 94
Friendship	Kilbourn & Friendship Tel. Co...	747 57	371 63	79 20
Genesee	Eagle Tel. Co.....	518 72	667 48	.....
Glidden	Glidden Tel. Co.....	1,946 51	1,094 94	421 10
Grafton	Grafton Tel. Co.....	352 37	248 44	50 82
Granton	Lindsey Tel. Co.....	274 92	.....	.....
Greenwood	Greenwood Tel. Co.....	347 28	.....	10 50
Hartford	Hartford-Saylesville Tel. Co.....	129 00	.....	.....
Hilbert	Ea. Wis. Tel. Co.....	161 80	24 42	21 83
Hudson	Hudson Prairie Tel. Co.....	240 00	44 58	.....
Huron	Yellow River Tel. Co.....	36 00	13 35	.....
Ingram	Chippewa Valley Tel. Co.....	206 70	87 96	10 43
Iron River	Iron River Water, Lt. & P. Co...	917 50	508 75	508 75
Jackson	Jackson Tel. Co.....	74 50	.....	.....
Johnson Creek	Rock River Tel. Co.....	506 05	210 16	.....
Juneau	Juneau Tel. Co.....	391 72	.....	.....
Kiel	Ea. Wis. Tel. Co.....	330 08	63 39	123 14
Kilbourn	Farmers Intercounty M. T. Co...	899 70	849 65	199 90
Kingston	Kingston Tel. Co.....	620 00	280 00	420 00
La Crosse	La Crosse Interurban Tel. Co.*	8,741 55	.....	.....
Ladysmith	Chippewa Valley Tel. Co.....	743 58	332 74	127 01
La Grange	Eagle Tel. Co.....	373 05	181 31	.....
Lake Mills	Interurban Tel. Co.....	1,158 00	125 00	100 00
Larrabee	Larrabee Tel. Co.....	10 40	.....	50 68
Leeds	Leeds Farmers Tel. Co.....	425 00	350 00	175 00
Lena	Farmers & Merchants Tel. Co...	300 00	.....	.....
Lime Ridge	Peoples Tel. Co.....	2,200 00	150 00	500 00
Lodi	Lodi Tel. Co.....	468 00	400 00	68 00
Loyal	Loyal Tel. Exch. Co.....	480 00	.....	.....
Manawa	Manawa Tel. Exchange.....	1,230 00	.....	.....
Marion	Marion & Northern Tel. Co.....	871 38	166 00	70 90
McFarland	Peoples Tel. Co. of Dane Co.....	454 06	53 17	191 10
Mequon	Mequon Tel. Co.....	337 75	976 44	.....
Merton	Merton Tel. Co.....	190 00	213 75	.....
Milltown	Milltown Mutual Tel. Co.....	307 20	.....	.....
Mineral Point	Mineral Point Tel. Co.....	1,561 24	2,333 26	.....
Monroe	United Tel. Co.....	144 00	90 00	50 43
Montello	Marquette Tel. Co.....	491 25	95 57	.....
Mount Calvary	Ea. Wis. Tel. Co.....	11 44	10 00	8 00
Mukwanago	Eagle Tel. Co.....	548 92	279 67	.....
Muscoda	Basswood & Eagles Cor. T. Co...	200 00	.....	.....
Necedah	Juneau Elec. Co.....	438 50	379 98	.....
Neosho	Eureka Tel. Co.....	51 96	.....	.....
New Holstein	Ea. Wis. Tel. Co.....	251 06	59 06	71 42
New Lisbon	Juneau Elec. Co.....	1,156 03	414 65	63 00
New London	Fox River Val. Tel. & Teleg. Co.	780 00	360 99	314 89
Niagara	Michigan State Tel. Co.....	366 00	140 00	.....
Northfield	Northfield Farmers Tel. Co.....	538 00	378 96	.....
North Freedom	Baraboo Tel. Co.....	300 00	254 07	.....
North Lake	Badger Tel. Co.....	300 00	.....	43 61
Norwalk	Monroe County Tel. Co.....	189 90	43 90	84 01
Osceola	Osceola Farmers Mutual Tel. Co.	450 00	506 00	.....
Oshkosh	Winnebago County Tel. Co.....	.....	43 50	345 54
Osseo	Osseo Tel. Co.....	1,045 52	715 55	161 80

* Items not apportioned in detail.

CLASS D—EXCHANGE SYSTEMS.

OPERATING SYSTEMS—Continued.

Commercial expenses.	General expense.	Undis- tributed expense.	Total of fore- going.	Depreci- ation.	Conti- nences.	Taxes.	Total operating expenses.
.....	900 00	255 50	2,785 50	.....	.....	80 76	2,886 26
.....	92 31	22 23	1,162 16	399 00	.....	47 73	1,608 89
.....	265 50	30 00	1,658 90	.....	.....	35 77	1,619 67
.....	383 58	.....	1,669 78	658 00	.....	60 15	2,287 98
.....	168 05	50 00	3,680 60	.....	501 28	96 27	4,278 15
.....	65 03	.....	716 36	480 70	.....	38 08	1,235 09
.....	32 10	.....	307 02	.....	.....	5 24	312 26
11 00	64 80	250 45	693 03	.....	.....	28 74	721 77
.....	54 15	.....	183 16	.....	.....	.....	183 16
.....	68 20	.....	276 25	84 68	.....	.....	330 98
.....	96 50	.....	383 03	.....	.....	11 74	394 77
.....	.....	3 00	57 25	.....	.....	.....	57 25
.....	112 60	.....	417 14	104 51	.....	10 54	532 19
.....	394 00	.....	2,329 00	.....	.....	68 49	2,397 49
.....	170 26	28 73	273 49	.....	.....	3 83	277 38
25 00	337 35	57 18	1,155 74	300 00	325 38	.....	1,781 12
.....	184 15	.....	485 87	.....	.....	.....	485 87
.....	204 50	.....	751 11	382 99	.....	.....	1,134 10
.....	583 88	.....	2,533 13	.....	.....	80 00	2,613 13
.....	.....	.....	1,820 00	.....	.....	35 00	1,855 00
.....	1,887 25	479 48	11,108 28	.....	.....	322 76	11,431 04
.....	397 50	.....	1,600 83	781 74	.....	82 39	2,414 56
.....	160 49	.....	714 85	379 00	.....	20 41	1,114 26
25 00	700 00	222 70	2,330 70	.....	.....	87 24	2,417 94
.....	8 90	.....	69 92	.....	.....	3 65	73 57
.....	75 00	212 00	1,337 00	568 00	.....	85 00	1,900 00
.....	126 55	.....	426 55	.....	.....	28 54	455 09
.....	2,000 00	100 00	4,930 00	650 00	.....	101 00	5,701 00
.....	450 00	25 00	1,411 00	.....	.....	85 25	1,496 25
.....	759 42	15 20	1,254 62	.....	.....	21 93	1,276 55
.....	.....	134 00	1,364 00	.....	.....	34 93	1,398 93
.....	121 13	.....	1,229 49	.....	.....	41 20	1,270 69
.....	116 70	1 50	816 80	3 25	396 02	36 77	1,242 63
.....	108 08	6 64	1,473 91	.....	.....	31 53	1,505 44
.....	.....	20 25	424 00	.....	.....	2 11	423 11
.....	83 95	57 56	448 71	.....	.....	3 42	452 13
.....	1,126 82	.....	5,041 32	.....	.....	142 38	5,183 68
.....	125 91	.....	340 39	105 90	.....	17 50	463 79
.....	618 00	56 04	1,260 83	.....	.....	28 57	1,289 43
.....	17 40	.....	46 84	46 02	.....	.....	92 86
.....	248 43	.....	1,077 02	375 00	.....	44 21	1,496 23
.....	50 00	25 00	275 00	.....	.....	12 73	287 73
.....	131 00	35 05	894 48	.....	.....	22 60	907 68
.....	499 97	.....	551 93	.....	.....	50 95	602 88
.....	136 40	.....	517 94	340 03	.....	.....	857 97
.....	107 81	44 70	1,786 19	.....	.....	60 56	1,846 75
.....	42 60	.....	1,497 98	52 80	.....	24 76	1,575 54
.....	62 03	.....	598 12	179 91	.....	17 69	765 72
265 72	159 20	104 85	1,496 73	200 00	.....	42 91	1,739 64
.....	.....	.....	534 07	.....	.....	.....	554 07
244 55	25 00	.....	613 16	.....	.....	.....	613 16
.....	.....	20 00	292 81	333 06	.....	16 00	671 87
26 00	85 00	331 28	1,457 28	.....	.....	57 08	1,514 26
.....	512 50	7 20	908 44	196 68	.....	.....	1,105 12
44 15	29 30	4 81	2,000 83	1,500 00	.....	80 30	3,581 1

TELEPHONE UTILITIES.
OPERATING EXPENSES, INDIVIDUAL

Location of exchange.	Name of Company.	Central office expense manual.	Wire plant expense.	Sub-station expense.
Owen	Owen Tel. Co.	108 04	120 00	.....
Palmyra	Eagle Tel. Co.	867 52	728 77	.....
Pardeeville	Pardeeville Tel. Co.	908 75	654 23	.....
Phillips	Price County Tel. Co.	535 20	1,080 00	.....
Plainfield	Union Tel. Co. ....	.....	.....	.....
Poynette	Poynette Tel. Co.	804 17	1,205 92	.....
Prairie du Sac	Troy & Honey Creek Tel. Co.	1,765 22	1,985 39	1,225 00
Prentice	Chippewa Valley Tel. Co.	181 05	191 87	19 05
Randolph	Peoples Tel. Co.	470 40	232 29	495 76
Random Lake	Random Lake Tel. Co.	290 00	.....	.....
Red Granite	Waushara Tel. Co.	32 12	60 73	31 05
Reedsburg	Reedsburg Tel. Co.	1,631 23	1,200 00	755 40
Rio	Peoples Tel. Co.	555 82	223 20	551 35
Ripon	Ripon Rural Tel. Co.	558 22	220 00	262 99
Rosendale	Rosendale Tel. Co.	480 00	180 00	.....
Schlesingerville	Washington County Tel. Co.	65 18	87 60	12 50
Sheboygan Falls	Citizens Tel. Co.	419 95	71 58	80 88
Shiocton	Shiocton Tel. Co.	2,297 14	.....	.....
Sun Prairie	Interurban Tel. Co.	1,158 00	75 00	75 00
Theresa	Theresa Union Tel. Co.	1,115 56	253 65	.....
Thompson	Badger Tel. Co.	192 00	.....	.....
Tigerton	Marion & Northern Tel. Co.	427 50	57 07	36 41
Tomah	Tomah Elec. & Tel. Co.	1,232 55	312 60	60 83
Turtle Lake	City Tel. Co.	410 59	104 45	.....
Two Rivers	Two Rivers Tel. Co.	795 00	.....	.....
Warrens	Warren Land Co.	578 34	216 08	54 35
Washburn	Bayfield County Tel. Co.	1,168 67	665 60	336 02
Waterford	Wind Lake Tel. Co.	209 00	.....	.....
Waterloo	Interurban Tel. Co.	1,251 00	175 00	100 00
Waupaca	Rural Tel. Co.	361 85	.....	41 80
Wausau	Marathon County Tel. Co.	1,412 12	708 67	.....
Wausaukee	Wausaukee Tel. Co.	553 00	.....	.....
Wautoma	Waushara Tel. Co.	364 08	410 77	98 64
Westfield	Westfield Farmers Tel. Co.	968 92	325 00	.....
Weyauwega	Fox River Val. Tel. & Teleg. Co.	1,180 01	563 96	471 00
White Oak Springs	White Oak Tel. Co.	393 74	232 44	74 25
Wild Rose	Waushara Tel. Co.	162 26	67 95	24 79
Wrightstown	Fox River Val. Tel. & Teleg. Co.	458 47	102 12	170 53
Wyocena	Peoples Tel. Co.	242 95	61 23	119 22
Total		\$107,573 C3	\$49,039 44	\$15,036 23

* \$18.62 deducted for toll expenses.—Not separated during period.

* \$251.15 included in total.—Details given for six months period only.

CLASS D—EXCHANGE SYSTEMS.

OPERATING SYSTEMS—Concluded.

Commer- cial expense.	General expense.	Undis- tributed expense.	Total of fore- going.	Depreci- ation.	Conti- nencies.	Taxes.	Total operating expenses.
.....	60 00	17 08	395 12	.....	.....	8 42	403 54
.....	475 17	.....	2,071 40	852 00	.....	81 36	3,005 23
.....	125 25	36 50	1,724 73	.....	.....	61 37	1,776 10
.....	600 00	.....	2,225 20	.....	.....	.....	2,225 20
.....	4,067 40	92 50	4,150 90	.....	.....	112 05	4,271 05
.....	444 91	.....	2,455 00	1,000 00	.....	111 84	3,566 84
452 77	822 48	102 68	6,423 54	.....	\$450 00	235 97	7,109 51
.....	147 64	.....	540 21	176 06	.....	15 81	733 08
7 97	138 46	32 71	1,377 59	583 00	.....	90 14	2,025 73
.....	.....	24 00	284 00	.....	.....	.....	284 00
137 77	22 52	2 69	296 99	66 61	6 85	13 94	435 07
34 80	57 10	614 45	4,281 08	.....	.....	186 07	4,774 15
.....	118 46	39 60	1,524 33	644 16	.....	60 56	2,229 05
13 21	152 04	.....	1,216 46	82 60	.....	33 32	1,292 38
.....	324 00	128 75	1,312 75	.....	.....	54 90	1,367 74
21 00	91 06	4 25	267 19	223 35	.....	12 84	508 58
47 37	24 48	6 38	650 39	134 74	00 64	28 22	811 35
600 00	850 00	400 00	4,147 14	50 00	300 00	45 56	4,542 70
25 00	700 00	218 60	2,291 60	.....	.....	93 64	2,385 24
.....	575 00	.....	1,944 21	.....	.....	131 68	2,075 89
104 73	10 00	.....	306 73	.....	.....	.....	306 73
.....	48 45	.....	570 08	.....	.....	15 46	585 49
27 03	1,041 09	131 63	2,896 63	1,021 79	.....	97 21	3,925 63
.....	40 57	6 00	561 61	250 00	.....	19 71	831 32
.....	2,181 00	60 03	3,036 00	.....	.....	68 16	3,124 16
.....	.....	.....	848 80	450 00	.....	47 08	1,345 88
49 40	189 90	64 80	2,474 08	.....	883 21	97 71	3,455 00
.....	.....	452 70	652 70	.....	.....	12 30	665 00
25 00	700 00	221 70	2,472 70	.....	.....	78 99	2,551 69
.....	100 91	.....	504 06	104 28	.....	17 17	625 51
.....	260 05	.....	2,380 94	.....	350 00	.....	2,730 94
.....	81 75	131 69	766 44	.....	.....	24 06	790 50
60 41	43 33	13 05	985 86	167 67	.....	44 15	1,124 47
.....	147 92	4 75	1,346 59	.....	.....	41 29	1,397 88
.....	44 54	.....	2,250 11	79 20	.....	30 26	2,359 57
7 50	.....	26 65	734 58	.....	32 70	17 26	784 54
50 59	30 98	11 50	348 06	4 50	.....	7 84	352 90
.....	17 79	.....	808 91	8 65	.....	16 16	833 72
.....	46 15	6 73	466 28	122 21	.....	13 81	602 20
\$2,891 05	\$47,302 47	\$7,967 42	\$229,780 33	\$25,799 33	\$8,346 06	\$6,300 59	\$286,054 06

* \$73.21 deducted for toll expenses.

† \$30.69 deducted for toll expenses.

TELEPHONE UTILITIES—

STATEMENT OF OPERATING

Location of exchange	Name of Company.	Total operating revenues.
Nellsville	Badger State Tel. & Teleg. Co.....	\$1,733 71
Barron	Barron County Tel. Co.....	4,483 83
Beloit	Beloit Home Tel. Co. ¹	1,886 36
Bruce	Chippewa Valley Tel. Co.....	4,439 10
Sheboygan	Citizens Tel. Co. ¹	3,040 99
Chilton	Eastern Wis. Tel. Co. ²	5,825 34
Appleton	Fox River Val. Tel. & Teleg. Co.....	2,119 10
Kenosha	Kenosha Home Tel. Co. ¹	2,586 96
La Crosse	La Crosse Tel. Co.....	909 73
Sparta	Monroe County Tel. Co.....	2,089 69
Ashland	North Wis. Toll Line Tel. Co.....	4,109 36
Rice Lake	Rice Lake & N. E. Tel. Co.....	1,341 90
Monroe	United Tel. Co.....	1,509 20
Berlin	Waushara Tel. Co. ¹	5,254 08
Milwaukee	Wisconsin Tel. Co. ¹	601,354 70
Total		\$640,572 88

OPERATING

Location of exchange.	Name of Company.	Substation.		
		Operation of substation equipment.	Maintenance of substation equipment.	Total substation.
Nellsville	Badger State T. & T. Co....	\$32 57	\$7 99	\$39 56
Barron	Barron County Tel. Co.....	\$28 47	149 75	478 22
Beloit	Beloit Home Tel. Co. ¹	1 75	10 00	11 75
Bruce	Chippewa Valley Tel. Co....	729 17	.....	729 17
Sheboygan	Citizens Tel. Co. ¹	1 80	.....	1 80
Chilton	Eastern Wis. Tel. Co.....	.....	178 29	178 29
Appleton	Fox Riv. Val. T. & T. Co....	.....	.....	.....
Kenosha	Kenosha Home Tel. Co. ¹ ...	165 63	.....	165 63
La Crosse	La Crosse Tel. Co.....	.....	.....	.....
Sparta	Monroe County Tel. Co.....	40 00	.....	40 00
Ashland	N. Wis. Toll Line Tel. Co....	138 56	.....	138 56
Rice Lake	Rice Lake & N. E. Tel. Co....	15 65	82 51	97 96
Monroe	United Tel. Co.....	.....	.....	.....
Berlin	Waushara Tel. Co. ¹	48 16	.....	48 16
Milwaukee	Wisconsin Tel. Co.....	14,211 85	1,075 42	15,887 27
Total		\$25,718 61	\$2,108 06	\$17,816 67

TOLL SYSTEMS.

REVENUES AND EXPENSES.

OPERATING EXPENSES.							
<i>Central office (Traffic).</i>				<i>Wire Plant (Transmission).</i>			
OPERATION.			Maintenance central office equipment buildings, fixtures and grounds.	Total central office.	Operation of wire plant.	Maintenance of wire plant.	Total wire plant.
Central office operating labor.	Central office supplies and expenses.	Total operation.					
.....	.....	.....	.....	.....	\$71 24	\$49 33	\$120 57
\$300 90	\$87 31	\$368 21	\$36 00	\$404 21	335 14	850 25	685 39
1,557 22	.....	1,557 22	.....	1,557 22	.....	.....	.....
138 54	93 06	231 60	80 82	312 42	25 52	91 23	116 75
956 91	.....	956 91	.....	956 91	.....	212 16	212 16
400 00	.....	400 00	.....	400 00	500 00	.....	500 00
761 86	141 84	903 70	.....	903 70	.....	.....	.....
.....	.....	.....	.....	.....	.....	107 62	107 59
482 62	.....	482 62	.....	482 62	64 15	.....	64 15
484 31	.....	484 31	.....	484 31	540 00	540 17	1,080 17
.....	.....	.....	.....	.....	.....	275 00	275 00
240 02	61 95	301 97	.....	301 97	.....	.....	.....
43,077 74	3,271 79	46,349 53	2,161 19	48,510 72	4,950 74	15,268 30	20,299 04
\$48,400 12	\$3,635 95	\$52,036 07	\$2,278 01	\$54,314 08	\$6,486 79	\$16,893 96	\$23,830 75

EXPENSES—Continued.

Commercial.	General.				Undistributed.	
	OPERATION.		MAINTENANCE.		Insurance.	Stationery and printing.
Total commercial expenses.	General office salaries.	Miscellaneous general expenses.	Total operation.	General office equipment, building, fixtures and grounds.	Total general expenses.	
\$395 77	\$120 00	.....	\$120 00	.....	\$120 00	\$79 76
542 09	.....	.....	.....	.....	.....	\$50 00
344 49	90 00	\$21 43	111 43	.....	111 43	18 85
415 87	19 68	758 32	758 32	.....	753 32	.....
.....	.....	14 84	34 52	.....	34 52	37 02
.....	148 50	601 60	750 10	.....	750 10	.....
.....	100 00	.....	100 00	.....	100 00	.....
588 43	94 50	2 33	96 83	.....	96 83	19 01
18 00	.....	6 70	6 70	.....	6 70	22 72
90 00	.....	441 00	441 00	.....	441 00	20 00
274 51	.....	10 35	10 35	.....	10 35	.....
.....	.....	\$690 87	690 87	.....	690 87	.....
244 58	26 08	15 96	42 04	.....	42 04	18 91
37,637 41	12,752 53	7,069 64	20,422 20	.....	20,422 20	3,642 86
\$40,551 15	\$13,351 32	\$10,233 04	\$23,584 36	.....	\$23,584 36	\$3,803 26

TELEPHONE UTILITIES—

STATEMENT OF OPERATING
OPERATING

Location of exchange.	Name of Company.	Undistributed— Concluded.		Summary
		Stores depart- ment ex- pense.	Total undis- tributed.	Total central office.
Neillsville	Badger State T. & T. Co.....		\$79 76	.....
Barron	Barron County Tel. Co.....		50 00	.....
Beloit	Beloit Home Tel. Co. ¹		18 85	\$404 21
Bruce	Chippewa Valley Tel. Co.....			1,557 22
Sheboygan	Citizens Tel. Co. ¹		37 02	312 43
Chilton	Eastern Wis. Tel. Co.....			953 91
Appleton	Fox River Val. T. & T. Co.....			400 00
Kenosha	Kenosha Home Tel. Co. ¹	\$41 70	60 71	903 70
La Crosse	La Crosse Tel. Co.....			
Sparta	Monroe County Tel. Co.....		22 72	452 62
Ashland	North Wis. Toll Line Tel. Co.....		20 00	484 31
Rice Lake	Rice Lake & N. E. Tel. Co.....			
Monroe	United Tel. Co.....			
Berlin	Wausara Tel. Co. ¹		22 91	
Milwaukee	Wisconsin Tel. Co.....	\$1,596 55	5,873 20	48,510 72
Total		\$1,606 25	\$5,185 17	\$54,314 08

¹ Details for six months of 1909, only. Total operating expenses include six months of 1908.

² Includes several small exchanges of less than six subscribers—not separated.

TELEPHONE UTILITIES,

BALANCE SHEET—

As

Location of office.	Name of Company.	PROPERTY AND PLANT		Treasury securities.	Stocks, bonds and other investments.	Reserve, sinking and special fund as sets.
		Cost beginning of year.	Construction and equipment during year.			
Abbotsford	A. Elec. Lt. & Tel. Co....	\$7,240 00				
Almond	A. Tel. Co.....	8,200 00				
Amery	A. Tel. Co.....	12,555 01	\$1,407 12			
Amherst	A. Tel. Co.....	4,602 00	423 00			\$200 00
Colfax	Anderson, O. I., Tel. Co..	13,235 00				
Antigo	A. Tel. Co.....	100,000 00	4,904 12			
Arkansas	A. Tel. Co.....	4,000 00	500 00			
Ashland	A. Home Tel. Co.....	115,000 00		\$2,200 00		
Oconomowoc	Badger Tel. Co.....	8,320 87	5,583 10			
Richland Center	Badger Tel. Co.....	4,198 00	2,099 77			
Nellsville	Badger State T. & T. Co.	33,639 61	1,287 09			
Augusta	Ball, J. L., Tel. Co.....	16,220 06	1,453 00			
Baldwin	B. Tel. Exch.....	167 40	38 81			14 94
Bangor	B. Tel. Co.....	25,000 00	385 37			3,256 00
Baraboo	B. Farmers Tel. Co.....	5,700 00	1,530 20			
Baraboo	B. Tel. Co.....	41 935 45				
Barron	B. County Tel. Co.....	36,307 62	2,282 56			
Muscodota	Bassw'd & Eng. Cor. T. Co.					
Washburn	Bayfield County T. Co....	31,000 00				
Belmont	B. & Pl'snt View T. Co..					
Beloit	B. Farm Tel. Co.....	8,385 15	664 85	3,800 00		
Beloit	B. Home Tel. Co.....	102,213 94	689 15			
Birmamwood	B. Tel. Co.....	2,500 00	34 00			
Black Earth	B. E. Tel. Co.....	5,000 00				
Bloomer	B. Tel. Co.....	21,665 67		11,468 00		
Boscobel	B. Tel. Co.....	4,000 00				
Brandon	B. Tel. Co.....		2,605 57			
Briggsville	B. & Big Springs T. Co..	903 00	130 00			
Brill	B. & Long Lake Tel. Co.	1,000 00				
Bristol	B. Tel. Co.....	5,285 00	2,644 95			
Brodhead	B. Tel. Co.....	25,000 00	2,000 00	50 00		
Brooklyn	B. Tel. Co.....	10,545 39	1,568 23			
Wheatland	Burl. Brighton & W. T. Co.	12,990 04	1,387 37			
Rochester	Burl. R. & Kan's'le T. Co.	12,762 32	787 22			3 08
Cambria	C. Tel. Co.....	1,000 00				
Cedar Grove	C. G. Tel. Co.....	3,641 40	1,479 94			
Big River Falls	Central Wis. Tel. Co.....	90,787 02	2,636 47			
Chippewa Falls	Chippewa County Tel. Co.	33,502 67	1,646 08	1,000 00		
Bruce	Chippewa Valley Tel. Co.	22,035 70				
Racine	Citizens Tel. Co.....	252,991 80	14,587 43			
Sheboygan	Citizens Tel. Exchange....	161,849 80	3,816 66			
Waupaca	Citizens Tel. Co.....	22,337 44	794 00			
Turtle Lake	City Tel. Co.....	5,000 00	1,029 71	1,990 00		
Clear Lake	C. L. Tel. Co.....	4,331 50	343 35			
Clinton	C. Tel. Co.....	24,704 95	269 86	500 00		
Colby	C. Tel. Co.....	4,500 00				
Coloma	C. Tel. Co.....	3,510 50	756 30			
Cottage Grove	C. G. Tel. Co.....	4,145 49	230 09			
Cumberland	C. Tel. Co.....	9,000 00	1,076 76			
Deerfield	D. Tel. Co.....	8,332 00	506 00			

¹ Does not include utilities using condensed form of report..

ALL CLASSES.¹

UTILITY AS A WHOLE.

sets.

CURRENT ASSETS.					Prepaid ac- counts.	Open accounts.	Deficit.	Total assets.
Cash.	Notes and bills receiv- able.	Accounts receiv- able.	Materials and supplies.	Miscel- laneous current assets.				
								\$7,240 00
\$125 15	\$733 75	\$1,196 00	\$100 00	\$132 12				10,487 06
44 30		688 36	420 00	2 59	\$25 12			15,123 50
797 04		194 00	101 50					6,277 54
								13,265 00
1,174 61	560 00		1,000 00		38 16			107,676 89
							\$750 00	5,250 00
680 13		950 00	325 00	525 50		\$1,122 58	104,528 20	223,340 41
203 94								14,107 71
63 33	275 00	413 65	69 28					7,184 53
521 68	15 00	3,070 36	280 80					39,772 54
								17,673 66
35		15 23	3 21					239 94
			605 00					29,349 37
107 00			203 38				229 42	7,770 00
2,581 20		418 82	3,815 00					48,770 56
246 65								38,636 83
72 48			50 00	15 00		\$77 50		31,514 98
		532 00	650 00					13,982 00
12,776 92		1,524 11						117,159 15
70 56		47 00						2,652 16
376 09		562 44	35 00				411 62	6,415 75
56 20		454 75						33,644 66
441 92		240 00	50 00					4,781 92
179 19			96 90					2,881 06
		85 00					181 00	1,296 00
109 50								1,109 50
365 92		900 00	200 00					9,375 87
1,435 81		800 00	1,225 00					20,510 81
		267 40	225 77		3 94			13,640 73
373 26		346 12						15,096 79
668 08		539 04						14,749 61
								1,000 00
					378 66			5,500 00
								93,423 49
670 37	108 17	1,135 82	919 48	9 00		115 79		39,107 83
406 39								22,442 09
756 82		2,562 55						270,897 00
2,204 81		3,092 49		1,305 23	493 23			172,763 23
226 84		1,404 47	84 50					24,846 25
		71 18	50 00					8,140 97
331 93		192 45	340 69				781 16	6,351 09
207 88		738 12	580 00					27,055 81
		240 00				35 00		4,775 00
50 00		150 00	75 00					4,541 80
	25 00	193 55					91 40	4,478 58
539 88		454 76						11,071 40
		390 00	100 00				110 00	9,410 00

TELEPHONE UTILITIES.

BALANCE SHEET —

Assets. —

Location of office.	Name of Company.	PROPERTY AND PLANT.		Treasury securities.	Stocks, bonds and other investments.	Reserve, sinking, and special fund assets.
		Cost beginning of year.	Construction and equipment during year.			
Deer Park	D. P. Tel. Co.	938 09				
Superior	Douglas Co. Tel. Co. ² ..					
Eagle	E. Tel. Co.	44,549 36	6,885 28		\$23 00	
Eden	Ea. Fond du Lac Co. T. Co.	6,300 00	903 87			
Campbellsport ..	East Valley Tel. Co.	2,275 00				
Chilton	Eastern Wis. Tel. Co.	52,510 14	3,903 88			
Eau Claire	E. C. County Tel. Co.	5,000 00				
Eau Galle	E. G. Tel. Co.	1,850 00	178 40			
Edgerton	E. Tel. Co.	21,014 11	1,256 46			
Fond du Lac	Eld. & Friendship T. Co.	3,991 78				
Elroy	E. Tel. Co.					
Eittrick	E. Tel. Co.	10,090 00				305 18
Neosho	Eureka Tel. Co.	16,100 00	2,000 00			
Evansville	E. Tel. Exchange	23,000 00	5,216 79			
Caroline	Farmers Ind. Tel. Ass'n.	3,310 00				
Kilbourn	Firm's Inter-Co. M. T. Co.	20,509 00				
Lena	Firm's & Mch's Tel. Co.	4,090 09				
Richland Center ..	Farmers Tel. Exchange ..	27,664 18	1,260 24			
Middleton	Farmers Union Tel. Co.	2,500 00	1,627 53	2,230 00		
Footville	F. Tel. Co.	11,250 00				
Fountain City	F. C. Tel. Co.	10,650 00	1,010 00			
Appleton	Fox R. Val. T. & T. Co.	646,508 96		137,200 00		
Glidden	G. Tel. Co.	18,000 00				
Grafton	G. Tel. Co.	5,760 07	16 87			
Greenwood	G. Tel. Co.	3,770 15	305 85	1,330 00	500 00	
Hartford	H. & Saylesville T. Co.	260 17				
Hillsboro	H. Tel. Co.	11,500 00	850 00			
Durand	Home Tel. Co.	12,000 00				
Hudson	H. Prairie Tel. Co.	1,700 00				
Madison	Interurban Tel. Co.	102,646 28	6,069 04		2,500 00	
Iron River	I. R. Water, L. & P. Co.	3,675 00			1,300 00	
Jackson	J. Tel. Co.	5,292 43	116 65			
Ft. Atkinson	Jefferson County Tel. Co.	30,530 21	1,582 63			
Mauston	Juneau Elec. Co.	9,350 00	200 00			
Juneau	J. Tel. Co.	5,582 54	450 80	2,600 00		
Kenosha	K. Home Tel. Co.	208,735 91	4,856 02			
Friendship	Kilbourn & F. T. Co.	2,215 00	134 00			
Kingston	K. Tel. Co.	2,500 00				
La Crosse	La C. Interurban T. Co.	79,140 97	1,068 33			
La Crosse	La C. Tel. Co.	161,863 34				
La Farge	La F. Tel. Co.	7,500 00	500 00			
Larrabee	L. Tel. Co.	460 00	163 75			
Leeds	L. Farmers Tel. Co.	6,500 00	800 00			
Granton	Lindsey Tel. Co.	1,595 00	545 29			
Lodi	L. Tel. Co.					
Loyal	L. Tel. Exchange Co.	1,250 00	306 50			
Fall River	Ludington Tel. Co.	5,184 00	467 50			
Manawa	M. Tel. Exchange	2,018 00	997 00			
Wausau	Marathon County Tel. Co.	11,034 68				350 00
Marion	M. & N. E. Tel. Co.	12,996 81	1,167 42			

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹UTILITY AS A WHOLE.—Continued.
Continued.

CURRENT ASSETS.					Prepaid ac- counts.	Open accounts.	Deficit.	Total assets
Cash.	Notes and bills receiv- able.	Accounts receiv- able.	Matе- rials and supplies.	Miscel- laneous current assets.				
30 17		23 95						532 21
553 36		4,762 68						56,780 08
9 49		920 54	137 37				2,230 37	10,501 04
			80 00					2,355 00
313 41		910 11	400 00					58,087 87
69 89		53 70						5,123 59
	95 50	150 00					413 80	2,687 50
670 25		366 81	165 00					23,474 68
18 10							90 12	4,100 00
581 00	715 33		284 65					11,866 76
			283 70		8 33			18,100 00
24 50		290 90	50 00	45 60				28,508 88
								3,900 49
745 4		350 00	50 00					21,534 80
75 25		185 00	50 00					4,310 23
143 04		2,695 11	2,495 14					34,437 71
59 45		181 05						6,698 08
65 64		1,081 50	125 00		4 50			12,478 64
							46 26	11,708 28
183 53	88 91	3,598 00	3,004 69	2,818 08				798,406 08
317 37			75 50	10 25		346 40		18,749 88
840 47								6,617 11
5 35						74 89		5,986 24
38 34								398 51
		400 00						12,750 00
42 60		316 80		64 20	65 60			12,480 30
			60 00		246 14			2,008 14
96 01		5 00						111,817 28
		2,556 80	40 00					7,571 80
74 65		149 37	1,391 92	165 10				7,190 19
231 32								32,644 16
868 06			450 00					10,898 06
147 24	1,357 57	383 26	325 13					10,855 03
13,905 10		2,574 76			41 68			230,113 47
11 73			20 00					3,380 73
797 73		1,030 30		300 00		1,117 15		3,800 00
680 93		1,038 81	3,183 56		185 41			88,522 48
								167,008 05
		500 00						8,500 00
			24 00					647 75
360 00		350 00						8,310 00
89 96		169 72						2,392 97
25 00		20 00	50 00			86 50	180 00	1,920 00
8 35		130 65	270 40					6,060 30
								2,985 00
1,691 25			70 49					13,146 48
		626 02					64 45	14,874 70

¹ Reported by Wis. Tel. Co.

TELEPHONE UTILITIES.

BALANCE SHEET—

Assets.—

Location of office.	Name of company.	PROPERTY AND PLANT.		Treasury securities.	Stocks, bonds and other investments.	Reserve sinking and special fund assets.
		Cost beginning of year.	Construction and equipment during year.			
Oxford	M'q'tte & Adams Co. T. Co.	2,270 00				
Montello	Marquette Tel. Co.	3,600 00	725 96			
Marshfield	M. Tel. Exchange	28,399 77	1,126 51			
Mauston	M. Elec. Service Co.	16,846 00				
Mazomanie	M. Tel. Co.	8,000 00				440 00
Menomonee Falls	M. F. Tel. Co.	17,904 52				
Mequon	M. Tel. Co.	4,499 32	641 71			
Merrill	M. Tel. Co.	24,750 00	7,250 58			
Merton	M. Tel. Co.					
Florence	Michigan State Tel. Co.*					
Milltown	M. Mutual Tel. Co.	2,860 81				
Milton Jct.	Milton & M. Jct. Tel. Co.	24,455 31	1,610 00			1,188 38
Mineral Point ..	M. Pt. Tel. Co.	15,000 00	1,000 00			
Monroe	M. Tel. Co.	38,280 65	1,472 02			3,300 00
Sparta	Monroe County Tel. Co.	43,977 54	5,334 91	\$6,500 00		
Mt. Horeb	Mt. H. Tel. Co.	28,000 00		6,800 00		
Newburg	N. Tel. Co.	23,000 00	2,208 00			
Northfield	N. Farmers Tel. Co.	7,192 50	887 50			
Ashland	N. Wis. Toll Line T. Co.	40,000 00				
Oakfield	O. Tel. Co.	10,300 00	1,468 66			
Oostburg	O. Tel. Co.	4,803 88	1,851 34			
Oregon	O. Tel. Co.	20,062 75	5,509 15			
Orfordville	O. Tel. Co.	20,935 65	385 36			
Osceola	O. Farmers Mut. Tel. Co.	12,860 00	475 35			
Osseo	O. Tel. Co.	15,000 00	1,144 72			
Owen	O. Tel. Co.	2,118 86	171 99	615 00		
Pardeeville	P. Tel. Co.	1,271 37				
Lime Ridge	Peoples Tel. Co.	14,000 00	4,000 00			
Rio	Peoples Tel. Co.	42,155 01	2,945 25			
Superior	Peoples Tel. Co.	227,942 45	2,253 87		\$206,000 00	
McFarland	Peo. T. Co. of Dane Co.	4,892 71	747 27			
Pewaukee	Pewaukee-Sussex T. Co.	5,403 96	1,440 00			
Ellsworth	Pierce County Tel. Co.	71,010 01	2,913 38			
Portage	Portage Tel. Co.	56,483 13	3,339 70	5,500 00		
Poynette	Poynette Tel. Co.	10,000 00				
Prairie Farm	Pr. F., Ridg'd & Dallas	10,723 90	1,274 68			
Phillips	Price County Tel. Co.	16,000 00				
Big Bend	Prspt, Guthrie & B.B.T.	6,778 25	2,455 00			
Random Lake	R. L. T. Co.	3,500 00	1,583 00			
Reedsburg	R. Tel. Co.	26,967 62	1,200 00			
Rhineland	R. Mutual Tel. Co.	16,146 62				
Rice Lake	R. L. & N. E. T. Co.	6,863 55	5,470 58			
Ripon	R. Rural Tel. Co.	7,995 89	2,407 61			
Ripon	R. Tel. Co.	7,962 20				
Janesville	Rock County Tel. Co.	108,967 46				
Johnson Creek ..	Rock River Tel. Co.	14,226 59				
Rosendale	R. Tel. Co.					
Waupaca	Rural Tel. Co.	1,231 43	1,476 95	975 00		
Scandinavia	S. Tel. Co.	5,181 92				
Sharon	S. Tel. Co.	10,191 08				

* Does not include utilities using condensed form of report.

ALL CLASSES.¹

UTILITY AS A WHOLE—Continued.

Continued.

CURRENT ASSETS.								
Cash.	Notes and bills receivable.	Accounts receivable.	Materials and supplies.	Miscellaneous current assets.	Prepaid accounts.	Open accounts.	Defect.	Total assets.
349 46			25 03				2,385 54	4,880 00
134 86			50 00					4,510 86
								29,526 28
1,390 21		32 35	374 26			420 58		19,063 40
	228 00		100 00					8,738 00
		1,421 13	412 00		140 73			19,878 38
287 06		771 60				6 97		6,203 66
1,123 39		503 15	386 00		132 70			34,145 83
32 61			217 04					3,110 46
983 43		700 62	179 51					29,176 19
663 70			100 00			1,000 00		17,783 70
147 57		1,823 89						43,024 73
875 50		2,570 34	1,425 96		25 00			60,709 35
		1,200 00	400 00					34,800 00
500 00		1,642 30	93 80	56 46				37,108 00
365 59			65 00					10,433 06
386 79	1,000 00		250 00			612 43		42,070 27
		340 00			44 70			12,401 36
		856 50	121 00					6,455 29
64 45								26,613 85
54 49		1,121 90	301 75					22,797 16
85 40		65 00	195 00					13,680 73
204 84	42 00	1,500 00	300 00					18,091 66
74 14		132 79	56 54					3,173 29
118 24		220 50	88 00					1,696 11
4,800 00		200 00	300 00					23,200 00
		6,593 57						51,698 33
2,054 83	340 45							433,594 06
14 39		295 97						5,450 38
								6,843 96
1,721 14						195 39		75,839 63
1,390 50								63,722 38
3,894 39	149 25		11 65	6 48				14,031 77
36 67		402 61						12,437 81
								16,000 00
		300 00	235 75					9,769 00
		134 25	230 00					5,447 25
251 51	20 00	1,968 90	2,143 24					32,571 27
193 47		91 61	27 00	50	34 77			13,483 87
857 35								13,191 48
36 31		60 27	355 91	117 10				10,973 09
446 34		495 00	221 71					9,125 25
4,281 65		488 30	525 00					114,292 41
		1,360 22						15,583 81
29 59		51 85		2 65				3,767 47
								5,181 98
2,980 20			1,945 70					15,116 98

¹ Part of Mich. State Tel. Co. No separation possible.

TELEPHONE UTILITIES—

BALANCE SHEET.—

Assets—

Location of office.	Name of Company.	PROPERTY AND PLANT.		Treasury securities.	Stocks, bonds and other investments.	Reserve, sinking and special fund assets.
		Cost beginning of year.	Construction and equipment during year.			
Elewa	Shaw Tel. Co.....	7,450 00	140 00			
Shiocton	S. Tel. Co.....	14,000 00	1,700 00			
Elkhorn	State Long Dist. T. Co.	23,000 00	700 00			
St. Croix Falls..	St. C. Val. Tel. Exch. Co.	23,198 57	1,917 73			
Theresa	T. Tel. Co.....	17,144 00	4,198 80			
Tomah	T. Elec. & Tel. Co. ¹					
Tomahawk	T. Elec. W. & Tel. Co.	10,000 00	123 45			
Pr. du Sac	Troy & Honey Ck. Tel. Co.	20,000 00				
Two Rivers	T. R. Tel. Co.....	6,640 00	300 00			
Plainfield	Union Tel. Co.....	6,205 59				
Monroe	United Tel. Co.....	23,480 02	2,254 33			5,237 80
Pickett	Utica Tel. Co.....	5,942 59	1,717 02			
Viroqua	V. Tel. Co.....	11,501 50	5,292 26			
Walworth	W. Tel. Exch. Co.	10,760 00	1,574 83			
Warrens	Warren Land Co.	6,500 00				
Schleisingsville.	Washington Co. T. Co.	4,313 62	2,093 15			
Watertown	W. Tel. Co.....	27,633 97	141 19	100 00		
Wausau	W. Tel. Co.....	73,367 00	1,492 00	20,000 00		
Wausaukee	W. Tel. Co.....	3,000 00				
Berlin	Waushara Tel. Co.	13,976 11	9,523 01			
Westby	Westby Tel. Co.....	16,291 47				
Arcadia	Western Wis. Tel. Co.	94,038 12	2,077 35			
Westfield	W. Farmers Tel. Co.	4,811 00	1,145 69	1,360 00		
Cazenovia	Westford Tel. Co.	650 00	23 00			
Glenwood	West. Wis. Tel. Co.	9,913 66	2,892 92			
White Oak Sp'gs	White Oak Tel. Co.	3,000 00	235 00			
Wind Lake	W. L. Tel. Co.....	2,600 00	1,500 00			
Oshkosh	Winnebago Co. Tel. Co.	2,914 06	1,396 33			
Milwaukee	Wisconsin Tel. Co.	8,855,720 74	461,413 72		223,397 80	3,612 91
Grand Rapids ..	Wood County Tel. Co.	20,454 76				
Huron	Yellow River Tel. Co.	250 00	25 50			
Total		\$13,366,168 84	\$679,342 46	\$206,218 00	\$443,692 80	\$17,909 18

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹

UTILITY AS A WHOLE—Continued.

Concluded.

CURRENT ASSETS.					Prepaid ac- counts.	Open ac- counts.	Deficit.	Total assets.
Cash.	Notes and bills receiv- able.	Accounts receiv- able.	Materials and supplies.	Miscel- laneous current assets.				
.....	105 00	200 00	.....	.....	.....	1,586 29	9,481 29
500 00	250 00	500 00	.....	.....	.....	.....	16,950 00
300 00	450 00	150 00	.....	10 50	.....	.....	21,610 50
11 68	889 83	.....	.....	.....	195 00	.....	26,212 81
319 34	106 20	.....	530 36	.....	.....	.....	.....	22,393 70
.....
58 56	773 25	243 33	120 93	.....	.....	.....	11,319 52
1,274 35	3,500 00	450 00	.....	.....	.....	5,435 65	30,710 00
.....	6,940 00
670 32	6,965 91
.....
1,979 63	1,043 17	565 36	.....	403 30	.....	.....	.....	34,966 67
206 10	468 88	.....	.....	.....	13 31	.....	8,408 50
.....	297 63	116 90	.....	.....	.....	1,222 37	18,360 71
5 10	842 20	200 00	.....	66 89	.....	.....	13,449 02
100 00	300 00	348 19	.....	.....	.....	.....	7,218 19
.....
3 48	100 30	411 02	.....	.....	40 00	.....	7,021 57
404 26	50 00	433 25	.....	.....	.....	.....	.....	28,764 67
154 55	2,673 94	.....	.....	.....	.....	6,725 29	104,412 18
579 89	20 00	.....	.....	.....	408 32	4,008 21
607 09	1,006 47	282 64	.....	.....	.....	.....	25,395 33
.....
2,240 38	538 85	323 62	.....	.....	.....	.....	19,394 32
.....	262 15	12,007 00	.....	.....	.....	3 95	.....	108,388 63
107 94	79 75	193 65	.....	.....	.....	.....	7,608 03
18 02	691 02
128 20	427 83	761 11	.....	13 58	.....	.....	14,137 30
.....
52 06	91 50	70 00	30 00	.....	.....	15 82	3,545 00
.....	4,100 00
270 14	4,550 53
87,893 62	948,976 90	111,605 00	130,945 68	12,866 85	121,571 43	.....	.....	11,027,976 71
21 75	468 50	.....	2,208 15	221 00	.....	.....	23,374 16
.....	28 50	10 70	314 70
\$181,432 16	\$936,187 48	\$214,921 77	\$171,334 43	\$8,338 49	\$15,039 41	\$187,369 42	\$127,747 68	\$16,575,752 16

¹ Balance sheet not separated from other utilities.

TELEPHONE UTILITIES.

BALANCE SHEET—

Lia

Location of office.	Name of Company.	CAPITAL LIABILITIES.		
		Capital stock preferred.	Capital stock common.	Funded debt.
Abbotsford	Abbotsford El. Lt. & Tel. Co.		\$7,000 00	
Almond	Almond Tel. Co.		5,000 00	
Amery	Amery Tel. Co.	\$1,000 00	3,500 00	
Amherst	Amherst Tel. Co.		6,025 00	
Colfax	Anderson, O. I., Tel. Co.			
Antigo	Antigo Tel. Co.		25,000 00	
Arkansaw	Arkansaw Tel. Co.		4,500 00	
Ashland	Ashland Home Tel. Co.	110,000 00	108,000 00	
Oconomowoc	Badger Tel. Co.		10,320 00	
Richland Center	Badger Tel. Co.		2,260 00	
Nellisville	Badger State T. & T. Co.		20,000 00	
Augusta	Ball, J. L., Tel. Co.			
Baldwin	Baldwin Tel. Exchange		204 00	
Bangor	Bangor Tel. Co.		25,000 00	
Baraboo	Baraboo Farmers Mut. Tel. Co.		7,770 00	
Baraboo	Baraboo Tel. Co.		46,200 00	
Barron	Barron County Tel. Co.		31,150 00	
Muscoda	Basswood & Eagles Cors. T. Co.			
Washburn	Bayfield County Tel. Co.		30,000 00	
Belmont	Belmont & Pleasant View T. Co.			
Beloit	Beloit Farm Tel. Co.		10,000 00	
Beloit	Beloit Home Tel. Co.		100,000 00	
Biramwood	Biramwood Tel. Co.		634 00	
Black Earth	Black Earth Tel. Co.		4,500 00	
Bloomer	Bloomer Tel. Co.	30,000 00		
Boscobel	Boscobel Tel. Co.			
Brandon	Brandon Tel. Co.		2,550 00	
Briggsville	Briggsville & Big Spring T. Co.		1,260 00	
Brill	Brill & Long Lake T. Co.		1,000 00	
Bristol	Bristol Tel. Co.		5,080 00	
Brodhead	Brodhead Tel. Co.		15,000 00	
Brooklyn	Brooklyn Tel. Co.		10,000 00	
Wheatland	Burl. Brighton & W. T. Co.		10,000 00	
Rochester	Burl. Rochester & Ka'sv. T. Co.		6,875 00	
Cambria	Cambria Co-op. Tel. Co.		500 00	
Cedar Grove	Cedar Grove Tel. Co.		5,000 00	
Black River Falls	Central Wis. Tel. Co.			
Chippewa Falls	Chippewa County Tel. Co.	30,000 00		
Bruce	Chippewa Valley Tel. Co.		15,200 00	
Racine	Citizens Tel. Co.		110,000 00	\$121,000 00
Shoebogyan	Citizens Tel. Exchange		75,100 00	70,400 00
Waupaca	Citizens Tel. Co.			
Turtle Lake	City Tel. Co.		5,000 00	
Clear Lake	Clear Lake Tel. Co.	2,000 00	3,000 00	
Clinton	Clinton Tel. Co.		10,000 00	
Colby	Colby Tel. Co.			
Coloma	Coloma Tel. Co.		4,050 00	
Cottage Grove	Cottage Grove Tel. Co.		3,471 00	
Cumberland	Cumberland Tel. Co.		5,000 00	
Deerfield	Deerfield Tel. Co.		6,680 00	

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹

UTILITY AS A WHOLE—Continued.

bilities.

Mortgage liabilities.	RESERVE, SINKING AND SPECIAL FUND LIABILITIES.			CURRENT LIABILITIES.		
	Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Accounts payable.	Matured interest on funded debt unpaid.
				\$1,000 00	\$682 59	
				3,350 00	7,114 55	
	\$284 75			3,000 00	515 61	
				1,500 00		
				750 00		
				5,500 00	665 41	
	728 77			2,800 00		
				497 68	3,453 10	
				37 50	788 50	
				1 50	17,673 66	
	3,356 06					
				2,000 00		
	209 64			500 00	17 20	
	360 00			1,147 00	435 14	
	10,397 68					
\$2,000 00	38 20			1,830 00	85 75	
	1,347 41			400 00	57 61	
				836 34		
					280 35	
					36 00	
500 00				800 00	236 06	
	347 09				275 00	
	1,839 50				148 22	
	3,258 00			1,825 00	976 29	
				2,300 00	1,267 03	
				500 00		
				500 00		
	7,898 16				\$36,423 40	
	3,504 78			3,000 00		
			\$1,076 89	15,500 00		
	14,208 95					
	384 68			19,233 75	564 00	
2,500 00					219 86	
	1,461 89			1,000 00	74 59	
				4,700 00		
				4,683 00	92 00	
				350 00		
				964 48	144 05	
				3,639 35	289 54	
				2,430 00	300 00	

¹ Estimated.

TELEPHONE UTILITIES.

BALANCE SHEET—

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Location of office.	Name of Company.	CAPITAL LIABILITIES.		
		Capital stock preferred.	Capital stock common.	Funded debt.
Abbotsford	Abbotsford El. Lt. & Tel. Co.....		\$7,000 00	
Almond	Almond Tel. Co.....		5,000 00	
Amery	Amery Tel. Co.....	\$1,000 00	3,500 00	
Amherst	Amherst Tel. Co.....		5,025 00	
Colfax	Anderson, O. I., Tel. Co.....			
Antigo	Antigo Tel. Co.....		25,000 00	
Arkansas	Arkansas Tel. Co.....		4,500 00	
Ashland	Ashland Home Tel. Co.....	110,000 00	109,000 00	
Oconomowoc	Badger Tel. Co.....		10,330 00	
Richland Center	Badger Tel. Co.....		2,360 00	
Neillsville	Badger State T. & T. Co.....		20,000 00	
Augusta	Ball, J. L., Tel. Co.....			
Baldwin	Baldwin Tel. Exchange.....		304 00	
Bangor	Bangor Tel. Co.....		25,000 00	
Baraboo	Baraboo Farmers Mut. Tel. Co.....		7,770 00	
Baraboo	Baraboo Tel. Co.....		46,300 00	
Barron	Barron County Tel. Co.....		31,150 00	
Muscoda	Basswood & Eagles Cors. T. Co.....			
Washburn	Bayfield County Tel. Co.....		30,000 00	
Belmont	Belmont & Pleasant View T. Co.....			
Beloit	Beloit Farm Tel. Co.....		10,000 00	
Beloit	Beloit Home Tel. Co.....		100,000 00	
Biramwood	Biramwood Tel. Co.....		634 00	
Black Earth	Black Earth Tel. Co.....		4,500 00	
Bloomer	Bloomer Tel. Co.....	30,000 00		
Boscobel	Boscobel Tel. Co.....			
Brandon	Brandon Tel. Co.....		2,550 00	
Briggsville	Briggsville & Big Spring T. Co.....		1,360 00	
Brill	Brill & Long Lake T. Co.....		1,000 00	
Bristol	Bristol Tel. Co.....		5,080 00	
Brodhead	Brodhead Tel. Co.....		15,000 00	
Brooklyn	Brooklyn Tel. Co.....		10,000 00	
Wheatland	Burl. Brighton & W. T. Co.....		10,000 00	
Rochester	Burl. Rochester & Ka'sv. T. Co.....		6,875 00	
Cambria	Cambria Co-op. Tel. Co.....		500 00	
Cedar Grove	Cedar Grove Tel. Co.....		5,000 00	
Black River Falls... ..	Central Wis. Tel. Co.....			
Chippewa Falls	Chippewa County Tel. Co.....	30,000 00		
Bruce	Chippewa Valley Tel. Co.....		15,200 00	
Racine	Citizens Tel. Co.....		110,000 00	\$121,000 00
Sheboygan	Citizens Tel. Exchange.....		75,100 00	70,400 00
Waupaca	Citizens Tel. Co.....			
Turtle Lake	City Tel. Co.....		5,000 00	
Clear Lake	Clear Lake Tel. Co.....	2,000 00	3,000 00	
Clinton	Clinton Tel. Co.....		10,000 00	
Colby	Colby Tel. Co.....			
Coloma	Coloma Tel. Co.....		4,050 00	
Cottage Grove	Cottage Grove Tel. Co.....		3,471 00	
Cumberland	Cumberland Tel. Co.....		5,000 00	
Deerfield	Deerfield Tel. Co.....		6,680 00	

* Does not include utilities using condensed form of report.

ALL CLASSES.¹

UTILITY AS A WHOLE—Continued.

Utilities.

Mortgage liabilities.	RESERVE, SINKING AND SPECIAL FUND LIABILITIES.			CURRENT LIABILITIES.		
	Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Accounts payable.	Matured interest on funded debt unpaid.
				\$1,000 00	\$682 59	
				3,350 00	7,114 55	
	\$284 75			3,000 00	515 61	
				1,500 00		
				750 00		
				5,500 00	665 41	
	728 77			2,800 00		
				497 68	3,453 10	
				37 50	788 50	
				1 50	17,673 66	
	3,356 00					
				2,000 00		
	209 64			500 00	17 20	
	300 00			1,147 00	435 14	
	10,397 68					
\$2,000 00	38 20			1,630 00	85 75	
	1,347 41			400 00	57 61	
				838 24		
					280 35	
					86 00	
500 00				800 00	226 06	
	347 09				275 00	
	1,882 50				148 22	
	3,258 00			1,825 00	676 29	
				2,300 00	1,267 63	
				500 00		
				500 00		
	7,886 16				\$93,423 46	
	3,104 78			3,000 00		
			\$1,076 89	15,500 00		
	14,208 95					
	884 68			19,233 75	564 00	
2,500 00					219 86	
	1,461 89			1,000 00	74 59	
				4,700 00		
				4,683 00	92 00	
				350 00		
				964 48	144 05	
				3,639 35	289 54	
				2,430 00	300 00	

¹ Estimated.

TELEPHONE UTILITIES.

BALANCE SHEET—UTILITY

Liabilities—

Location of office.	Name of Company.	CAPITAL LIABILITIES.		
		Capital stock preferred.	Capital stock common.	Funded debt.
Deer Park	Deer Park Tel. Co.....		\$712 50	
Superior	Douglas County Tel. Co. ¹			
Eagle	Eagle Tel. Co.....		27,900 00	
Eden	Ed. Fond du Lac Co. Tel. Co...	\$3,100 00	2,900 00	
Campbellsport	East Valley Tel. Co.....			
Chilton	Eastern Wis. Tel. Co.....		22,500 00	
Eau Claire	Eau Claire County Tel. Co.....		5,000 00	
Eau Galle	Eau Galle Tel. Co.....		2,187 50	
Edgerton	Edgerton Tel. Co.....		18,000 00	
Fond du Lac	Eldorado & Friendship Tel. Co.		4,000 00	
Elroy	Elroy Tel. Co.....			
Ettrick	Ettrick Tel. Co.....		10,030 00	
Neosho	Eureka Tel. Co.....		12,900 00	
Evansville	Evansville Tel. Exch.....		20,000 00	
Caroline	Farmers Ind. Tel. Ass'n.....		3,310 00	
Kilbourn	Farmers Inter-Co. Mut. T. Co..		10,000 00	
Lena	Farmers & Merchants T. Co.....		4,000 00	
Richland Center	Farmers Tel. Exchange.....		5,000 00	
Middleton	Farmers Union Tel. Co.....		4,000 00	
Footville	Footville Tel. Co.....		10,750 00	\$500 00
Fountain City	Fountain City Tel. Co.....			
Appleton	Fox River Valley T. & T. Co...	330,000 00		350 000 00
Glidden	Glidden Tel. Co.....		18,000 00	
Grafton	Grafton Tel. Co.....		5,500 00	
Greenwood	Greenwood Tel. Co.....		4,000 00	
Hartford	Hartford & Saylesville T. Co...		300 00	
Hillsboro	Hillsboro Tel. Co.....			
Durand	Home Tel. Co.....		12,000 00	
Hudson	Hudson Prairie Tel. Co.....		1,425 00	
Madison	Interurban Tel. Co.....	60,800 00		21,100 00
Iron River	Iron River W. Lt. & P. Co....		1,600 00	2,600 00
Jackson	Jackson Tel. Co.....	4,000 00		
Ft. Atkinson	Jefferson County Tel. Co.....		25,500 00	
Mauston	Juneau Elec. Co.....	5,700 00		
Juneau	Juneau Tel. Co.....		7,400 00	
Kenosha	Kenosha Home Tel. Co.....		175,000 00	
Friendship	Kilbourn & Friendship T. Co...	500 00		
Kingston	Kingston Tel. Co.....			
La Crosse	La Crosse Interurban T. Co.....	16,225 00	11,500 00	
La Crosse	La Crosse Tel. Co.....	50,000 00	50,000 00	
La Farge	La Farge Tel. Co.....		8,000 00	
Larrabee	Larrabee Tel. Co.....			
Leeds	Leeds Farmers Tel. Exchange...		6,800 00	
Granton	Lindsey Tel. Co.....		1,715 00	
Lodi	Lodi Tel. Co.....			
Loyal	Loyal Tel. Exchange.....		1,500 00	
Fall River	Ludington Tel. Co.....	5,155 00		
Manawa	Manawa Tel. Exchange.....			
Wausau	Marathon County Tel. Co.....	7,525 00		
Marion	Marion & Northern Tel. Co.....	11,175 00	975 00	

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹

AS A WHOLE—Continued.

Continued.

Mortgage liabilities.	RESERVE, SINKING AND SPECIAL FUND LIABILITIES.			CURRENT LIABILITIES.		
	Depreciation reserve fund.	Sinking fund.	Special funds.	Notes and bills payable.	Accounts payable.	Matured interest on funded debt unpaid.
	\$14,477 71			\$4,000 00	\$2,159 51	
				3,700 00	500 00	
					2,275 00	
	13,371 81			16,050 00	1,476 26	
	25 00					
				500 00		
	648 68			4,500 00	200 75	
	100 00					
	205 18			1,085 56		
				6,200 00		
				4,500 00		
				2,250 00	150 00	
				125 00	40 00	
				21,000 00	1,017 87	
				1,400 00	175 00	
	11,867 97			58,000 00	11,706 26	
					3,963 07	\$3,535 00
	480 70				19 00	
				795 00	37 97	
				7,000 00	60 00	
				167 25		
				2,000 00	367 06	
				856 98	2,000 00	
	91 70			2,275 00	11 51	
				5,200 00		
				2,200 00	578 62	
	24,749 87			20,000 00	1,645 67	
				1,600 00		
					2,500 00	
\$30,000 00				10,348 49	9,884 52	
				34,500 00		
					35 52	
300 00					15 00	
				220 00	266 00	
					2,085 00	
				2,300 00	424 70	

¹ Reported with Wis. Tel. Co.

TELEPHONE UTILITIES.

BALANCE SHEET—UTILITY

Liabilities—

Location of office.	Name of Company.	CAPITAL LIABILITIES.		
		Capital stock preferred.	Capital stock common.	Funded debt.
Oxford	Marquette & Adams Co. Tel. Co.		\$4,880 00	
Montello	Marquette Tel. Co.		3,600 00	
Marshfield	Marshfield Tel. Exchange			
Mauston	Mauston Elec. Service Co.		15,000 00	\$3,276 37
Mazomanie	Mazomanie Tel. Co.	\$5,500 00		
Menomonee Falls ..	Menomonee Falls Tel. Co.		15,000 00	
Mequon	Mequon Tel. Co.		4,070 00	
Merrill	Merrill Tel. Co.		25,000 00	
Merton	Merton Tel. Co.			
Florence	Michigan State Tel. Co.			
Milltown	Milltown Mutual Tel. Co.		2,325 00	
Milton Jct.	Milton & M. Jct. Tel. Co.		20,000 00	
Mineral Point	Mineral Point Tel. Co.		10,000 00	
Monroe	Monroe Tel. Co.		29,125 00	
Sparta	Monroe County Tel. Co.		40,000 00	
Mt. Horeb	Mt. Horeb Tel. Co.		25,000 00	
Newburg	Newburg Tel. Co.			
Northfield	Northfield Farmers Tel. Co.		7,480 00	
Ashland	Northern Wis. Toll Line T. Co.		40,000 00	
Oakfield	Oakfield Tel. Co.		3,400 00	
Oostburg	Oostburg Tel. Co.			
Oregon	Oregon Tel. Co.		1,250 00	
Orfordville	Orfordville Tel. Co.		14,000 00	
Osceola	Osceola Farmers Mutual T. Co.	10,000 00		3,940 00
Osseo	Osseo Tel. Co.		12,950 00	
Owen	Owen Tel. Co.		2,000 00	
Pardeeville	Pardeeville Tel. Co.			
Lime Ridge	Peoples Tel. Co.		18,000 00	
Rio	Peoples Tel. Co.	33,250 00		
Superior	Peoples Tel. Co.		300,000 00	100,000 00
McFarland	Peoples Tel. Co. of Dane Co.	3,410 00		
Pewaukee	Pewaukee-Sussex Tel. Co.			
Ellsworth	Pierce County Tel. Co.		55,010 50	
Portage	Portage Tel. Co.		30,000 00	
Poynette	Poynette Tel. Co.	10,000 00		924 50
Prairie Farm	Pr.F'm,R'd'el'd & D.Co-op.T.Co.		9,475 00	
Phillips	Rice County Tel. Co.	10,000 00		
Big Bend	Prospect, Guthrie & B. B. T. Co.		3,020 00	
Random Lake	Random Lake Tel. Co.	4,450 00		
Reedsburg	Reedsburg Tel. Co.		2,000 00	
Rhineland	Rhineland Mutual T. Co.		4,875 00	3,000 00
Rice Lake	Rice Lake & Northeastern T. Co.		12,300 00	
Ripon	Ripon Rural Tel. Co.		6,500 00	
Ripon	Ripon Tel. Co.		8,000 00	
Janesville	Rock County Tel. Co.		70,000 00	
Johnson Creek	Rock River Tel. Co.		10,000 00	
Rosendale	Rosendale Tel. Co.			
Waupaca	Rural Tel. Co.		3,000 00	
Scandinavia	Scandinavia Tel. Co.			
Sharon	Sharon Tel. Co.		10,000 00	

* Does not include utilities using condensed form of report.

TELEPHONE UTILITIES.

BALANCE SHEET—UTILITY

Liabilities—

Location of office.	Name of Company.	CURRENT LIABILITIES—Concluded.	
		Deposits.	Miscellaneous current liabilities.
Abbotsford	Abbotsford Electric Light & Tel. Co.....		
Almond	Almond Telephone Co.....		
Amery	Amery Telephone Co.....	\$34 90	\$123 05
Amherst	Amherst Telephone Co.....		
Colfax	Anderson, O. I., Telephone Co.....		
Antigo	Antigo Telephone Co.....		
Arkansaw	Arkansaw Telephone Co.....		
Ashland	Ashland Home Telephone Co.....		175 00
Oconomowoc	Badger Telephone Co.....		
Richland Center	Badger Telephone Co.....		
Nellsville	Badger State Telephone & Telegraph Co.....		
Augusta	Ball, J. L., Telephone Co.....		
Baldwin	Baldwin Telephone Exchange.....		
Bangor	Bangor Telephone Co.....		
Baraboo	Baraboo Farmers Mutual Telephone Co.....		
Baraboo	Baraboo Telephone Co.....		
Barron	Barron County Telephone Co.....		
Muscoda	Basswood & Eagles Corners Telephone Co.....		
Washburn	Bayfield County Telephone Co.....		
Belmont	Belmont & Pleasant View Telephone Co.....		
Beloit	Beloit Farm Telephone Co.....		
Beloit	Beloit Home Telephone Co.....		
Birnamwood	Birnamwood Telephone Co.....		16 66
Black Earth	Black Earth Telephone Co.....		
Bloomer	Bloomer Telephone Co.....		
Boscobel	Boscobel Telephone Co.....		
Brandon	Brandon Telephone Co.....		
Briggsville	Briggsville & Big Springs Telephone Co.....		
Brill	Brill & Long Lake Telephone Co.....		
Bristol	Bristol Telephone Co.....		
Brodhead	Brodhead Telephone Co.....		
Brooklyn	Brooklyn Telephone Co.....		
Wheatland	Burl., Brighton & Wheatland Telephone Co.....		
Rochester	Burl., Rochester & Kansaw. Telephone Co.....		515 62
Cambria	Cambria Co-operative Telephone Co.....		
Cedar Grove	Cedar Grove Telephone Co.....		
Black River Falls	Central Wisconsin Telephone Co.....		
Chippewa Falls	Chippewa County Telephone Co.....	173 28	868 50
Ruca	Chippewa Valley Telephone Co.....		
Racine	Citizens Telephone Co.....	11 50	
Sheboygan	Citizens Telephone Exchange.....		
Waupaca	Citizens Telephone Co.....		
Turtle Lake	City Telephone Co.....		
Clear Lake	Clear Lake Telephone Co.....	276 50	
Clinton	Clinton Telephone Co.....		
Colby	Colby Telephone Co.....		
Coloma	Coloma Telephone Co.....		
Cottage Grove	Cottage Grove Telephone Co.....		90 00
Cumberland	Cumberland Telephone Co.....		82 29
Deerfield	Deerfield Telephone Co.....		

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹

AS A WHOLE—Continued.

Continued.

ACCRUED LIABILITIES.					Open accounts.	Surplus.	Total liabilities.
Taxes accrued.	Unma- tured in- terest on funded debt accrued.	Unma- tured in- terest on notes and bills pay- able, ac- crued.	Dividends accrued.	Miscel- laneous liabilities accrued.			
						\$240 00	\$7,340 00
						3,554 47	10,487 06
							15,133 50
						453 13	6,377 54
						10,365 00	13,265 00
						81,176 89	107,676 89
							5,350 00
							226,340 41
						258 94	14,107 71
						923 75	7,134 53
						17,946 54	33,772 54
							17,673 66
						34 44	239 94
						993 37	29,349 37
							7,770 00
						2,550 56	48,780 56
						5,686 33	33,396 33
						788 14	31,514 98
						2,039 36	13,982 00
\$337 72				\$48 11	\$794 92	5,628 39	117,159 15
				46 66		15 20	2,632 16
						1,792 98	6,415 75
						3,398 06	33,644 66
						101 31	4,731 93
							2,681 66
							1,298 00
						109 50	1,109 50
						2,769 31	9,375 37
						15,235 31	30,510 31
			\$137 50	39 69		1,908 23	12,640 73
			500 00			213 00	15,096 79
						588 36	14,749 61
							1,000 00
							5,500 00
							93,423 49
120 00						59 46	39,107 38
137 90						199 41	22,442 09
						23,219 21	270,897 00
443 33						12,610 94	172,762 22
						4,663 32	24,846 25
						421 11	8,140 97
							6,351 09
						10,893 92	27,035 31
							4,775 00
						141 30	4,541 30
							4,678 53
						2,060 22	11,071 40
							9,410 00

TELEPHONE UTILITIES.

BALANCE SHEET—UTILITY

Liabilities—

Location of office,	Name of Company.	CURRENT LIABILITIES—Concluded.	
		Deposits.	Miscellaneous current liabilities.
Deer Park	Deer Park Telephone Co.....		
Superior	Douglas County Telephone Co.....		
Eagle	Eagle Telephone Co.....		
Eden	Fond du Lac County Telephone Co.....		
Campbellsport	East Valley Telephone Co.....		
Chilton	Eastern Wisconsin Telephone Co.....		
Eau Claire	Eau Claire County Telephone Co.....		
Eau Galle	Eau Galle Telephone Co.....		
Edgerton	Edgerton Telephone Co.....		
Fond du Lac.....	Eldorado & Friendship Telephone Co.....		
Elroy	Elroy Telephone Co.....		
Etttrick	Etttrick Telephone Co.....		
Neosho	Eureka Telephone Co.....		
Evansville	Evansville Telephone Exchange.....		\$183 32
Caroline	Farmers Independent Telephone Association.....		
Kilbourn	Farmers Inter-County Mut. Telephone Co....		
Lena	Farmers & Merchants Telephone Co.....		
Richland Center	Farmers Telephone Exchange.....		2,136 55
Middleton	Farmers Union Telephone Co.....		
Footville	Footville Telephone Co.....		
Fountain City	Fountain City Telephone Co.....		
Appleton	Fox River Valley Telephone & Telegraph Co.....		16 25
Glidden	Glidden Telephone Co.....		
Grafton	Grafton Telephone Co.....		
Greenwood	Greenwood Telephone Co.....		
Hartford	Hartford & Saylesville Telephone Co.....		
Hillsboro	Hillsboro Telephone Co.....		465 80
Durand	Home Telephone Co.....	\$42 20	
Hudson	Hudson Prairie Telephone Co.....		
Madison	Interurban Telephone Co.....		
Iron River	Iron River Water, Light & Power Co.....		210 35
Jackson	Jackson Telephone Co.....		648 68
Ft. Atkinson	Jefferson County Telephone Co.....		1,345 95
Mauston	Juneau Electric Co.....		
Juneau	Juneau Telephone Co.....		
Kenosha	Kenosha Home Telephone Co.....		450 00
Friendship	Kilbourn & Friendship Telephone Co.....		
Kingston	Kingston Telephone Co.....		
La Crosse	La Crosse Interurban T. Co.....		
La Crosse	La Crosse Telephone Co.....		
La Farge	La Farge Telephone Co.....		
Larrabee	Larrabee Telephone Co.....		
Leeds	Leeds Farmers Telephone Co.....		272 00
Granton	Lindsey Telephone Co.....		
Lodi	Lodi Telephone Co.....		
Loyal	Loyal Telephone Exchange.....		
Fall River	Ludington Telephone Co.....		117 00
Manawa	Manawa Telephone Exchange.....		
Wausau	Marathon County Telephone Co.....		
Marion	Marion & Northern Telephone Co.....		

¹ Does not include utilities using condensed form of report.

999

AS A WHOLE—Continued.
Continued.

[illegible]

TELEPHONE UTILITIES.

BALANCE SHEET—UTILITY

Liabilities—

Location of office.	Name of Company.	CURRENT LIABILITIES—Concluded.	
		Deposits.	Miscellaneous current liabilities.
Oxford	Marquette & Adams Co. Telephone Co.....		
Montello	Marquette Telephone Co.....		
Marshfield	Marshfield Telephone Exchange.....		
Mauston	Mauston Electric Service Co.....		
Mazomanie	Mazomanie Telephone Co.....		
Menomonee Falls ..	Menomonee Falls Telephone Co.....		
Mequon	Mequon Telephone Co.....		
Merrill	Merrill Telephone Co.....		\$77 91
Merton	Merton Telephone Co.....		
Florence	Michigan State Telephone Co.....		
Milltown	Milltown Mutual Telephone Co.....		75 70
Milton Junction ..	Milton & Milton Junction Telephone Co.....		
Mineral Point	Mineral Point Telephone Co.....		
Monroe	Monroe Telephone Co.....		
Sparta	Monroe County Telephone Co.....		
Mt. Horeb	Mt. Horeb Telephone Co.....		
Newburg	Newburg Telephone Co.....		
Northfield	Northfield Farmers Telephone Co.....		674 72
Ashland	Northern Wisconsin Toll Line T. Co.....		
Oakfield	Oakfield Telephone Co.....		
Oostburg	Oostburg Telephone Co.....		
Oregon	Oregon Telephone Co.....		23,800 00
Orfordville	Orfordville Telephone Co.....		
Osceola	Osceola Farmers Mutual Telephone Co.....		
Osseo	Osseo Telephone Co.....		100 00
Owen	Owen Telephone Co.....		
Pardeeville	Pardeeville Telephone Co.....		
Lime Ridge	People's Telephone Co.....		
Rio	People's Telephone Co.....		1,950 00
Superior	People's Telephone Co.....		
McFarland	People's Telephone Co. of Dane County.....		
Pewaukee	Pewaukee-Sussex Telephone Co.....		
Ellsworth	Pierce County Telephone Co.....		
Portage	Portage Telephone Co.....		
Poynette	Poynette Telephone Co.....		2,557 00
Prairie Farm	Prairie Farm, Ridgeland & D. Co-op. T. Co.....		
Phillips	Price County Telephone Co.....		
Big Bend	Prospect, Guthrie & Big Bend Tel. Co.....		3,000 00
Random Lake	Random Lake Telephone Co.....		
Reedsburg	Reedsburg Telephone Co.....		
Rhineland	Rhineland Mutual Telephone Co.....		
Rice Lake	Rice Lake & Northeastern Telephone Co.....		
Ripon	Ripon Rural Telephone Co.....		
Ripon	Ripon Telephone Co.....		575 00
Janesville	Rock County Telephone Co.....		
Johnson Creek	Rock River Telephone Co.....		
Rosendale	Rosendale Telephone Co.....		
Waupaca	Rural Telephone Co.....		60 80
Scandinavia	Scandinavia Telephone Co.....		
Sharon	Sharon Telephone Co.....		

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹

AS A WHOLE—Continued.

Continued.

[illegible]

TELEPHONE UTILITIES,

BALANCE SHEET—UTILITY

Liabilities—

Location of office.	Name of Company.	CURRENT LIABILITIES—Concluded.	
		Deposits.	Miscellaneous current liabilities.
Eleva	Shaw Telephone Co.....		
Shiocton	Shiocton Telephone Co.....		
Elkhorn	State Long Distance Telephone Co.....		
St. Croix Falls.....	St. Croix Valley Telephone Exchange Co.....	\$201 90	
Theresa	Theresa Telephone Co.....		
Tomah	Tomah Electric & Telephone Co.....		
Tomahawk	Tomahawk Electric, Water & Telephone Co..		\$204 47
Prairie du Sac.....	Troy & Honey Creek Telephone Co.....		
Two Rivers	Two Rivers Telephone Co.....		
Plainfield	Union Telephone Co.....		
Monroe	United Telephone Co.....		
Pickett	Utica Telephone Co.....		749 55
Viroqua	Viroqua Telephone Co.....		
Walworth	Walworth Telephone Exchange Co.....		
Warrens	Warren Land Co.....	320 00	
Schleisingsville ...	Washington County Telephone Co.....		
Watertown	Watertown Telephone Co.....	128 38	
Wausau	Wausau Telephone Co.....		
Wausaukee	Wausaukee Telephone Co.....		
Berlin	Waushara Telephone Co.....		
Arcadia	Western Wisconsin Telephone Co.....	133 77	499 60
Westby	Westby Telephone Co.....		
Westfield	Westfield Farmers Telephone Co.....		
Cazenovia	Westford Telephone Co.....		
Glenwood	West Wisconsin Telephone Co.....		
White Oak Springs..	White Oak Telephone Co.....		
Wind Lake	Wind Lake Telephone Co.....		
Oshkosh	Winnebago County Telephone Co.....		
Milwaukee	Wisconsin Telephone Co.....		269,769 00
Grand Rapids	Wood County Telephone Co.....		100 00
Huron	Yellow River Telephone Co.....		
	Total.....	\$1,322 41	\$311 928 77

¹ Does not include utilities using condensed form of report.

ALL CLASSES.¹

AS A WHOLE—Concluded.

Concluded.

ACCRUED LIABILITIES.					Open accounts.	Surplus.	Total liabilities.
Taxes accrued.	Unma- tured in- terest on funded debt accrued.	Unma- tured in- terest on notes and bills pay- able, ac- crued.	Dividends accrued.	Miscel- laneous liabilities accrued.			
.....	\$15,975 00	\$9,481 29
.....	1,810 50	16,950 00
\$85 91	927 55	24,610 50
.....	2,673 70	26,212 81
.....	22,908 70
.....	792 90	11,319 52
.....	640 00	30,710 00
.....	6,940 00
.....	6,865 91
151 74	5,079 36	34,966 67
.....	1,858 95	8,408 50
.....	6,793 76	18,360 71
.....	3,069 02	13,439 02
.....	198 19	7,948 19
.....	581 57	7,081 57
67 14	484 70	28,764 67
595 59	\$651 40	.....	104,412 88
.....	4,008 21
139 29	8,997 91	25,396 32
.....	5,323 42	106,888 63
263 85	7,196 07	19,394 32
134 47	1,961 21	7,698 03
.....	691 02	691 02
74 66	747 32	14,137 30
.....	45 00	.....	3,545 00
.....	1,000 00	4,100 00
.....	2,373 85	4,550 58
48,500 00	\$398 50	.....	.....	.....	.....	433,260 33	11,027,976 71
276 88	500 40	7,386 88	23,374 16
.....	3 20	.....	814 70
\$58,333 27	\$628 33	\$42 22	\$2,516 26	\$686 06	\$11,680 75	\$1,105,733 67	\$16,575,762 16

TELEPHONE UTILITIES.

BALANCE SHEET—

Location of exchange.	Name of Company.	As Cost of plant at close of year.
Abbotsford	Mayville Farmers Tel. Co.....	\$988 40
Abrams	R. C. Faulds Tel. Co.....	1,800 00
Akan	Akan Farmers Tel. Co.....	400 00
Algoma	Algoma Farmers Tel. Co.....	1,260 00
Algoma	Algoma-Lake Shore Tel. Tr. & El. P. Co.....	1,950 00
Algoma	Kodan Tel. Co.....	1,000 00
Allenton	Allenton-Kohlsville Tel. Co.....	7,870 00
Arcadia	Tamarack Tel. Co.....	8,500 00
Athens	Athens Tel. Co.....	18,448 88
Attica	Attica Mutual Tel. Co.....	2,500 00
Avoca	Avoca & Muscoda Tel. Co.....	650 00
Baldwin	Rush River & Eau Claire T. Co.....	8,017 91
Bangor	New Castle Tel. Co.....	20,000 00
Barneveld	Barneveld & Hollandale T. Co.....	800 00
Barton	Barton Rural Tel. Co.....	300 00
Bayfield	Bayfield Farmers Tel. Co.....	300 00
Beaver	Unity & Western Tel. Co.....	450 00
Beetown	Farmers Tel. Co. ¹ .....	.....
Belle Plaine	Town Line F's Ind. Tel. Co.....	3,325 00
Belleville	Belleville Tel. Co.....	6,000 00
Big Flats	Big-Flats-Colburn F's T. Co.....	250 00
Blair	Preston Farmers Tel. Co.....	12,250 00
Blanchardville	South York Tel. Co.....	330 00
Blanchardville	Town Line Tel. Co.....	580 00
Blue Mounds	Perry Mutual Tel. Co.....	6,540 00
Boaz	Richwood & Akan Tel. Co.....	300 00
Brandon	Ladoga & Brandon Tel. Co.....	950 00
Buena Vista	Valley Tel. Co.....	830 00
Cadott	Cadott Tel. Co.....	7,810 00
Cambridge	Cambridge Tel. Co.....	3,880 47
Cambridge	Prairie Queen Tel. Co.....	380 00
Cambridge	West Oakland Tel. Co.....	340 00
Camp Douglas	New Lisbon Mutual Tel. Co.....	3,884 00
Canton	Canton Farmers Tel. Co.....	2,300 00
Casco	Casco-Brussels Tel. Co.....	1,730 00
Cashton	New Cashton Tel. Co.....	20,000 00
Chetek	Chetek Rural Tel. Co.....	3,500 00
Chippewa Falls	Lake Hallie Tel. Co.....	900 00
Chippewa Falls	Willcox Valley Tel. Co.....	2,500 00
Clintonville	Matteson Tel. Co.....	4,415 00
Cochrane	Farmers Tel. Co.....	3,300 00
Crandon	Crandon Tel. Co.....	6,800 00
Cuba City	Badger Farmers Tel. Co.....	1,200 00
Cuba City	Cuba City Tel. Exch. Co.....	600 00
Cuba City	Georgetown & Jarrett T. Co.....	180 00
Curtiss	Curtiss & Withee Tel. Co.....	750 00
Dallas	Dallas Farmers Tel. Co.....	550 00
Darlington	Darlington Rural Tel. Co.....	1,000 00
Darlington	Lamont Central Tel. Co.....	971 85
Delton	Reynolds & Lambert Tel. Co.....	1,400 00

¹ No balance sheet.

USING CONDENSED FORM OF REPORT.

UTILITY AS A WHOLE.

SETS.			LIABILITIES.			
Current assets.	Deficit.	Total assets.	Capital liabilities.	Current liabilities.	Surplus.	Total liabilities..
		\$688 40			\$688 40	\$688 40
		1,200 00			1,200 00	1,200 00
		400 00	\$400 00			400 00
\$18 87		1,218 87	500 00		718 87	1,218 87
100 00	\$950 00	3,000 00	3,000 00			3,000 00
		1,000 00	1,000 00			1,000 00
120 97	449 08	8,500 00	7,500 00	\$1,000 00		8,500 00
624 38	875 03	10,000 00	10,000 00			10,000 00
453 76		18,900 68	15,400 00	2,205 32	1,295 36	18,900 68
7,747 09		10,247 09	10,000 00		247 09	10,247 09
10 00		690 00		50 00	640 00	690 00
1,185 85	4,600 16	13,753 92	12,000 00	1,753 92		13,753 92
400 00		20,400 00	20,000 00		400 00	20,400 00
450 00		1,250 00	1,250 00			1,250 00
		300 00	300 00			300 00
		300 00			300 00	300 00
25 11		475 11	225 00		250 11	475 11
323 22	1,851 78	5,000 00	5,000 00			5,000 00
600 00		6,600 00	5,600 00	50 00	950 00	6,600 00
14 67		264 67	262 00		12 67	264 67
		12,250 00	12,250 00			12,250 00
		330 00	330 00			330 00
		580 00	580 00			580 00
		6,540 00	6,540 00			6,540 00
		300 00	300 00			300 00
		950 00	905 00		45 00	950 00
53 84	85 16	1,000 00	1,000 00			1,000 00
41 97		7,851 97	7,810 00		41 97	7,851 97
100 00	139 53	4,100 00	4,100 00			4,100 00
		360 00	360 00			360 00
	90 68	430 68	340 00	90 68		430 68
		3,834 00	3,000 00	85 00	749 00	3,834 00
100 00		2,400 00	280 00	345 00	1,095 00	2,400 00
51 90	1,218 10	3,000 00	3,000 00			3,000 00
400 00		20,400 00	20,000 00		400 00	20,400 00
		3,500 00	3,500 00			3,500 00
		900 00	900 00			900 00
		2,500 00	2,500 00			2,500 00
125 64		4,540 64	4,190 00		350 64	4,540 64
163 62		3,463 62			3,463 62	3,463 62
1,089 45		7,839 46	7,500 00	150 00	189 46	7,839 46
50 00		1,250 00	1,250 00			1,250 00
400 00		1,000 00	1,000 00			1,000 00
		180 00	180 00			180 00
150 00		900 00	900 00			900 00
		550 00			550 00	550 00
44 18	476 38	1,521 00	1,500 00	21 00		1,521 00
		971 25			971 25	971 25
50 00		1,450 00	1,400 00		50 00	1,450 00

TELEPHONE UTILITIES,

BALANCE SHEET—

Location of exchange.	Name of Company.	As Cost of plant at close of year.
Dodgeville	Dodgeville Northern Tel. Co.....	\$1,395 00
Dodgeville	New Union Tel. Co.....	33,285 00
Downsville	Downsville Tel. Co.....	3,983 00
Durand	Inter-County Tel. Co.....	4,147 73
Earl	Earl Tel. Co.....	1,100 00
Eastman	Western Crawford County Tel. Co.....	1,500 00
Edgar	Edgar-Cassel-Emmet Tel. Co.....	1,500 00
Edmund	Edmund Tel. Co.....	500 00
Eleva	Eleva Farmers Tel. Co.....	4,080 00
Elk Mound	Elk Mound Tel. Co.....	6,132 75
Elmwood	Highland Tel. Co.....	3,009 84
Excelsior	Richwood Farmers Tel. Co.....	237 49
Fairchild	I. Shoudy Tel. Co.....	9,000 00
Fairchild	N. C. Foster Lumber Co. ¹.....	.....
Fairwater	Alto Tel. Co.....	1,618 47
Fairwater	Tinkham & Melike Tel. Co.....	250 00
Fennimore	Fennimore Tel. Co.....	890 00
Five Points	Five Points Tel. Co.....	130 00
Fond du Lac	Empire Tel. Co.....	5,100 00
Franksville	Franksville Tel. Co.....	6,050 00
Fremont	Fremont Tel. Co.....	225 03
Frelstadt	Frelstadt & Cedarburg T. Co.....	9,295 00
Gays Mills	Utica Farmers Mutual T. Co.....	2,000 00
Germania	Shields Tel. Co.....	1,244 41
Gilmantown	Gilmantown & Dover Tel. Co.....	9,900 00
Glenbeulah	Hulls Crossing Farmers T. Co.....	843 90
Goodrich	Goodrich Tel. Co.....	1,891 93
Grand Rapids	Cranmoor Tel. Co.....	2,107 94
Granton	Lynn Tel. Co.....	650 00
Gratiot	La Fayette Tel. Co.....	6,350 00
Green Bay	Brown County Tel. Co.....	20,874 79
Greenbush	West Greenbush Tel. Co.....	635 00
Green Lake	Green Lake Rural Tel. Co.....	2,108 22
Hales Corners	New Berlin Tel. Co.....	100 00
Hamburg	Hamburg Tel. Co.....	2,547 00
Hammond	Hammond Tel. Co.....	4,200 00
Hammond	Rush River & Pleasant View T. Co.....	1,504 00
Hartford	Hartford Rural Tel. Co.....	1,217 08
Hartford	Rubicon Tel. Co.....	1,285 00
Hatley	Hatley Tel. Co.....	1,400 00
Highland	Council Bluffs Tel. Co.....	450 00
Highland	Farmers Ridge Tel. Co.....	750 00
Highland	Individual Tel. Co.....	640 00
Highland	Pompeys Pillar Tel. Co.....	352 00
Highland	Social Ridge Tel. Co.....	450 00
Hillsdale	Hillsdale Western Tel. Co.....	3,180 00
Hixton	Farmers Hixton & Northfield T. Co.....	1,960 00
Hixton	Farmers Tel. Co.....	418 00
Hixton	Pale Grove & Shady Glen T. Co.....	450 00
Hollendale	Perry-Hollendale Tel. Co.....	3,975 00

¹ Operated in connection with a logging railroad. No separate balance sheet.

USING CONDENSED FORM OF REPORT.

UTILITY AS A WHOLE—Continued.

SETS.			LIABILITIES.			
Current assets.	Deficit.	Total assets.	Capital liabilities.	Current liabilities.	Surplus.	Total liabilities.
\$2,147 81	\$2,052 19	\$1,395 00	\$1,395 00			\$1,395 00
86 31	230 60	42,485 00	33,285 00	\$4,200 00		42,485 00
1,075 43	76 84	3,000 00	3,500 00	100 00		3,600 00
241 00		5,900 00	5,900 00			5,900 00
		1,841 00		27 00	\$1,314 00	1,841 00
116 00		1,616 00			1,616 00	1,616 00
20 00		1,580 00	1,500 00	8 75	16 25	1,580 00
		500 00	500 00			500 00
35 05	4 96	4,120 00	4,080 00	40 00		4,120 00
278 71		6,411 46	3,625 00	2,655 19	181 27	6,411 46
579 03		3,588 92	2,650 00	768 87	170 05	3,588 92
	2 51	280 00	280 00			280 00
	2,000 00	11,000 00	11,000 00			11,000 00
483 53		2,100 00	2,100 00			2,100 00
		250 00			250 00	250 00
25 00		915 00		508 00	347 00	915 00
		130 00	130 00			130 00
402 00		5,502 00	5,100 00		402 00	5,502 00
		6,050 00	6,050 00			6,050 00
63 26		298 32	150 00	87 36	55 96	298 32
		9,295 00	7,000 00		2,295 00	9,295 00
		2,000 00		300 00	1,700 00	2,000 00
188 61		1,433 02	1,175 00		258 02	1,433 02
100 00		10,000 00	10,000 00			10,000 00
159 42		1,008 32	200 00	643 90	159 42	1,008 32
432 75		2,374 68	1,750 00	339 08	285 60	2,374 68
203 42		2,311 36	2,100 00	114 50	96 86	2,311 36
38 48		688 48	650 00		38 48	688 48
70 69	29 31	6,450 00	6,350 00	100 00		6,450 00
1,708 36		22,568 15	20,000 00		2,568 15	22,568 15
		655 00			655 00	655 00
	331 78	2,500 00	2,500 00			2,500 00
		100 00			100 00	100 00
191 29		2,738 29	2,535 00	173 00	40 29	2,738 29
		4,200 00	4,200 00			4,200 00
		1,504 00	1,504 00			1,504 00
62 50		1,269 58	1,200 00	37 58	42 00	1,269 58
		1,265 00	1,050 00		215 00	1,265 00
	75 00	1,475 00	1,475 00			1,475 00
		450 00	450 00			450 00
		750 00	750 00			750 00
	160 00	800 00	800 00			800 00
		352 00	352 00			352 00
2 50	347 50	800 00			800 00	800 00
378 79		3,536 79	3,050 00	310 84	175 95	3,536 79
66 00		1,866 00			1,866 00	1,866 00
37 00		445 00		10 00	435 00	445 00
32 69		482 69	450 00		32 69	482 69
56 20		4,081 20	3,000 00	652 18	379 02	4,081 20

TELEPHONE UTILITIES,

BALANCE SHEET—UTILITY

Location of exchange.	Name of Company.	AS Cost of plant at close of year.
Hubertus	Hubertus Tel. Co.....	\$6,400 00
Independence	Borst Valley F's Tel. Co.....	1,987 00
Jefferson	Jefferson Mutual Tel. Co.....	6,207 02
Johnsonville	Johnsonville Tel. Co.....	250 00
Jonesdale	Waldrich-Jonesdale & Hollendale T. Co.....	1,100 00
Juda	Jefferson Tel. Co.....	5,210 00
Kewaunee	Horseshoe Tel. Co.....	3,892 54
Kilbourn	Portage & Kilbourn Tel. Co.....	1,500 00
Kingston	Kingston Tel. Co. ¹	
La Crosse	Smith's Coulee Tel. Co.....	118 60
La Farge	Dell Co-operative Tel. Co.....	1,000 00
Lamartine	Woodhull Tel. Co.....	4,048 31
Lebanon	Lebanon Tel. Co.....	5,117 60
Leeds	Columbia County Tel. Co.....	8,984 30
Livingston	Grant County Tel. Co.....	600 00
Logansville	Logansville Tel. Co.....	2,500 00
Lone Rock	Clyde Tel. Co.....	290 00
Lone Rock	Lone Rock Tel. Co.....	3,800 00
Loyal	Beaver Tel. Co.....	430 00
Loyal	York Center Tel. Co.....	1,890 00
Loyal	C. M. Taylor Tel. Co.....	874 35
Luck	Equity Tel. Co.....	5,594 20
Luxemburg	Luxemburg Tel. Co.....	2,149 00
Madison	Dane County Rural Tel. Co.....	8,099 02
Manitowoc	English Lake Tel. Co.....	4,200 00
Manitowoc	Liberty & Newton Tel. Co.....	3,360 00
Manitowoc	Manitowoc & Northern T. Co.....	4,682 61
Manitowoc	Newton-Manitowoc Tel. Co.....	3,900 00
Manitowoc	Rapids & Western Tel. Co.....	2,000 00
Manitowoc	Silver Creek Tel. Co.....	2,300 00
Marathon	Marathon-Ziegler Tel. Co.....	600 00
Markesan	Markesan Tel. Co.....	7,960 00
Marshfield	Marshfield Tel. Exch.....	29,538 28
Mattoon	Mattoon Tel. Co.....	3,499 36
Mayville	Mayville Rural Tel. Co.....	3,529 94
Merrill	Corning Tel. Co.....	1,420 47
Mineral Point	Bloomfield Tel. Co.....	284 46
Mineral Point	Diamond Grove Tel. Co.....	1,000 00
Mineral Point	Rewey & Mineral Point T. Co.....	4,314 75
Minong	Lake Shore Tel. Co.....	300 00
Modena	Modena Co-operative Tel. Co.....	1,718 50
Monroe	West Clarno Tel. Co.....	1,350 00
Montello	Diamond Tel. Co.....	1,015 00
Montfort	Annoton & Preston Tel. Co.....	6,000 00
Monticello	Busy Farmers Tel. Co.....	1,064 60
Mosel	Mosel & Centerville Tel. Co.....	5,129 38
Mosinee	Mosinee Tel. Co. ²	1,598 47
Mt. Hope	Peoples Tel. Co.....	9,600 00
Nelsonville	Nelsonville Tel. Co.....	3,450 00
Neshkoro	Neshkoro Tel. Co.....	862 68

¹ No balance sheet.

USING CONDENSED FORM OF REPORT.

AS A WHOLE—Continued.

SETS.			LIABILITIES.			
Current assets.	Deficit.	Total assets.	Capital liabilities.	Current liabilities.	Surplus.	Total liabilities.
\$34 00		\$6,434 00	\$6,400 00		\$34 00	\$6,434 00
8 80		1,995 80			1,995 80	1,995 80
189 64		6,395 65	6,300 00		195 65	6,395 65
		250 00			250 00	250 00
	\$100 00	1,300 00	1,300 00			1,300 00
599 00		5,809 00	1,800 00		4,009 00	5,809 00
115 81		3,507 85	3,340 00	\$900 00	297 85	3,507 85
9 00		1,509 00	1,500 00		9 00	1,509 00
		118 60			118 60	118 60
95 00		1,095 00	1,000 00		95 00	1,095 00
433 02		4,480 33	3,975 00	373 21	433 02	4,480 23
514 85	1,307 55	7,140 00	6,000 00	1,140 00		7,140 00
1,480 13		5,414 48	4,300 00		1,114 48	5,414 48
25 00		625 00		125 00	500 00	625 00
		2,500 00			2,500 00	2,500 00
7 50		287 50	250 00		7 50	287 50
400 98		4,300 98	1,500 00	2,700 98		4,300 98
98 14		572 14	400 00	30 00	148 14	572 14
130 16		1,990 16	1,100 00	476 50	413 66	1,990 16
145 95		730 30		150 00	570 30	730 30
30 97		5,625 17	2,549 00	2,125 00	951 17	5,625 17
809 78	123 13	2,773 89	2,149 00	624 89		2,773 89
684 49		8,703 51	5,850 00	1,370 74	1,982 77	8,703 51
		4,200 00	4,200 00			4,200 00
25 00		3,385 00	3,360 00		25 00	3,385 00
644 37		5,306 38	3,184 00		2,122 38	5,306 38
320 00		4,120 00	4,120 00			4,120 00
294 37		2,394 37	1,240 00		1,054 37	2,394 37
25 00		2,325 00	2,325 00			2,325 00
21 89		621 89	600 00	21 89		621 89
125 00		3,075 00	3,500 00		4,675 00	8,075 00
49 13		29,526 28	27,514 31		2,011 97	29,526 28
430 34		3,543 43	2,500 00	591 49	466 94	3,543 43
		3,960 28	2,950 00	263 34	646 94	3,960 28
267 03		1,677 50	1,677 50			1,677 50
5 00		239 46			239 46	239 46
35 00		1,035 00	1,000 00		35 00	1,035 00
985 25		5,000 00	5,000 00			5,000 00
9 83		209 83			209 83	209 83
8 90		1,721 40			1,721 40	1,721 40
58 40		1,408 40	1,350 00		58 40	1,408 40
	385 00	1,400 00	1,400 00			1,400 00
677 80		6,677 80	6,000 00		677 80	6,677 80
38 00		1,102 50	1,020 00	82 50		1,102 50
71 30	67 97	5,253 55	6,000 00	268 55		5,253 55
133 48		1,780 95	760 00	750 00	270 95	1,780 95
4,008 07		13,602 07	8,956 00		4,746 07	13,602 07
190 44		3,649 44	3,189 00	438 33	67 11	3,649 44
		852 63	716 00	7 50	129 13	852 63

* For 6 months only.

TELEPHONE UTILITIES,

BALANCE SHEET—UTILITY

Location of exchange.	Name of Company.	AS
		Cost of plant at close of year.
New London	Caledonia Farmers Tel. Co.....	\$810 00
New Richmond	Cedar Lake Rural Tel. Co.....	3,500 00
Oakfield	Lamartine & Rock River T. Co.....	147 00
Ontario	Brush Creek Farmers Tel. Co.....	3,000 00
Oshkosh	Winnebago County Tel. Co.....	4,280 59
Osseo	Beef River Valley Tel. Co.....	2,500 00
Packwaukee	Montello Farmers Tel. Co.....	1,850 00
Pepin	Pepin Tel. Co.....	12,000 00
Pittsville	Pittsville Tel. Co.....	550 00
Plainfield	Union Tel. Co.....	6,205 59
Platteville	Platteville & Cornelia T. Co.....	1,250 00
Plymouth	Plymouth Tel. Co.....	9,840 05
Plymouth	Rathbun Tel. Co.....	6,000 00
Porter	Porter Farmers Tel. Co.....	4,630 00
Port Washington	Port Washington Tel. Co.....	3,145 58
Port Wing	Port Wing Tel. Co.....	3,000 00
Prairie du Sac	Farmers Co-operative Tel. Co.....	2,725 00
Reedsburg	Padd & Road Tel. Co.....	3,500 00
Reedsville	Manitowoc & Western T. Co.....	29,025 00
Reeseville	Dodge County Tel. Co.....	7,275 50
Rhineland	Onelda & Villas Co. Tel. Co.....	5,391 67
Rib Lake	Rib Lake Tel. Co.....	5,900 00
Richmond	Richmond Tel. Co.....	2,903 34
Ridgeway	Ridgeway, Jonesdale & Hollandale T. Co.....	1,900 00
Riley	Pine Bluff Tel. Co.....	9,000 00
Rockdale	Christiana Farmers Tel. Co.....	516 00
Rudolph	Rudolph Tel. Co.....	2,400 00
Sabin	Mill Creek Tel. Co.....	2,409 33
Schlesinger	Cedar Lake Tel. Co.....	13,398 13
Sheboygan Falls	Johnsonville Tel. Co.....	250 00
Sheboygan Falls	S. F. Rural Tel. Co.....	4,228 67
Shullsburg	Glenville Tel. Co.....	775 00
Shullsburg	Lake Tel. Co.....	175 00
Sohleski	Oconto County Tel. Co.....	805 00
Soldiers Grove	Elmwood Farmers Tel. Co.....	150 00
Somers	Somers Tel. Co.....	900 00
South Wayne	South Wayne Tel. Co.....	6,214 19
Spooner	Spooner Tel. Co.....	7,000 00
Spooner	Washburn Co. Farmers Tel. Co.....	1,492 40
Spring Green	Big Hollow Tel. Co.....	1,807 00
Spring Green	West Spring Green Tel. Co.....	1,040 00
Stanley	West Worden Tel. Co.....	1,200 00
Stetsonville	Midway Tel. Co.....	6,639 79
Stockbridge	Stockbridge & Sherwood T. Co.....	4,093 00
Stratford	Stratford Tel. Co.....	2,058 83
Strong's Prairie	Adams Co. Metallic T. Co.....	2,000 00
Strum	Strum Tel. Co.....	4,920 00
Sturgeon Bay	Door Co. Tel. Co.....	2,000 00
Sturgeon Bay	Sawyer & Western Tel. Co.....	537 79
Sullivan	Sullivan Tel. Co.....	15,038 67

USING CONDENSED FORM OF REPORT.

AS A WHOLE—Continued.

SETS.			LIABILITIES.			
Current assets.	Deficit.	Total assets.	Capital liabilities.	Current liabilities.	Surplus.	Total liabilities.
.....	\$810 00	\$810 00	.....	.....	\$810 00
.....	3,500 00	3,500 00	.....	.....	3,500 00
\$8 55	155 55	147 00	.....	\$8 55	155 55
28 00	3,028 00	3,000 00	.....	28 00	3,028 00
270 14	4,550 53	.....	\$2,177 68	2,372 85	4,550 53
50 00	2,550 00	2,400 00	100 00	50 00	2,550 00
10 00	\$1,640 00	3,500 00	3,500 00	.....	.....	3,500 00
300 00	200 00	12,500 00	12,000 00	500 00	.....	12,500 00
60 16	610 16	.....	361 85	248 31	610 61
680 32	6,865 91	6,000 00	865 91	.....	6,865 91
.....	85 15	1,285 15	1,200 00	85 15	.....	1,285 15
197 51	10,037 56	1,075 00	801 58	8,161 03	10,037 56
1,050 42	7,050 42	6,000 00	.....	1,050 42	7,050 42
.....	1,380 00	6,000 00	6,000 00	.....	.....	6,000 00
865 37	3,510 85	3,225 00	5 58	280 27	3,510 85
352 76	3,352 76	1,582 00	136 25	1,634 51	3,352 76
.....	325 58	3,050 58	2,725 00	325 58	.....	3,050 58
200 00	3,700 00	.....	.....	3,700 00	3,700 00
1,975 00	31,000 00	25,000 00	6,000 00	.....	31,000 00
286 17	1,058 33	8,650 00	7,275 00	1,375 00	.....	8,650 00
133 61	5,525 28	2,300 00	301 24	3,024 04	5,525 28
228 05	6,128 05	5,000 00	900 00	228 05	6,128 05
873 00	3,176 24	2,110 00	526 00	541 24	3,176 24
64 00	136 00	2,000 00	2,000 00	.....	.....	2,000 00
1,198 09	10,198 09	10,000 00	.....	198 09	10,198 09
.....	516 00	480 00	36 00	.....	516 00
142 97	2,542 97	2,500 00	25 00	17 97	2,542 97
1,784 80	655 97	4,800 00	3,000 00	1,800 00	.....	4,800 00
489 00	13,832 13	6,800 00	6,265 43	776 70	13,832 13
.....	250 00	250 00	.....	.....	250 00
271 43	4,500 00	4,500 00	.....	.....	4,500 00
.....	750 00	750 00	.....	.....	750 00
.....	175 00	175 00	.....	.....	175 00
96 00	900 00	800 00	.....	100 00	900 00
13 88	163 88	150 00	.....	13 88	163 88
311 00	1,211 00	900 00	.....	311 00	1,211 00
81 07	6,295 26	.....	.....	6,295 26	6,295 26
805 00	7,805 00	7,000 00	.....	805 00	7,805 00
67 23	1,539 63	.....	.....	1,539 63	1,539 63
64 16	1,871 22	750 00	785 37	353 85	1,871 22
70 00	1,110 00	494 00	.....	616 00	1,110 00
.....	1,300 00	1,300 00	.....	.....	1,300 00
6,287 25	12,986 95	10,000 00	2,881 48	105 47	12,986 95
90 10	4,172 10	3,672 00	35 28	464 84	4,172 10
92 40	2,151 28	1,500 00	1 85	649 43	2,151 28
199 35	2,199 35	1,410 00	400 00	389 35	2,199 35
.....	4,920 00	4,920 00	.....	.....	4,920 00
.....	2,000 00	1,500 00	.....	500 00	2,000 00
16 80	573 99	340 00	233 99	.....	573 99
1,225 00	16,287 67	10,650 00	2,372 15	3,265 52	16,287 67

TELEPHONE UTILITIES.

BALANCE SHEET—UTILITY

Location of exchange.	Name of Company.	AS
		Cost of plant at close of year.
Suring	Robbins Tel. Co.....	\$180 00
Sussex	Lisbon Tel. Co.....	1,540 00
Tamarack	Tamarack Tel. Co.....	8,500 00
Taylor	First Farmers Tel. Co. of Curran.....	2,230 00
Taylor	Springfield Farmers T. Co.....	4,065 00
Thorp	Thorp Tel. Co.....	4,013 10
Tigerton	Morris Tel. Co.....	700 00
Tomah ¹	Tomah Electric & Tel. Co.....	.....
Unity	Unity Tel. Co.....	450 00
Unity	Unity & Southwestern Tel. Co.....	500 00
Valders	Jerpin & Valders Tel. Co.....	1,040 00
Waunakee	Waunakee Tel. Co.....	7,000 00
Waupaca	Baldwin's Mills Tel. Co.....	2,678 88
Web Lake	St. Croix Farmers Mut. Tel. Co.....	3,850 00
West Bend	West Bend & Trenton Tel. Co.....	288 20
Westby	Buckeye Ridge Co-op. Tel. Co.....	1,260 00
Westfield	G. H. Hanks Tel. Co.....	2,000 00
West Prairie	Southwest Prairie Tel. Co.....	500 00
Whitehall	Lincoln Farmers Tel. Co.....	3,550 00
Whitehall	Pleasant Valley Tel. Co.....	4,200 00
White Mound	Loretta & Logansville T. Co.....	550 00
Willmot	Farmers New Era Tel. Co. ²	67,286 87
Wilton	Ontario & Wilton Tel. Co.....	5,483 50
Withee	Reseburg Mutual Tel. Co.....	1,750 00
Wittenberg	Wittenberg Tel. Co.....	2,500 00
Wonewoc	Wonewoc Tel. Co.....	8,400 00
Woodman	Werley Tel. Co.....	608 00
Total		\$963,276 96

¹ No separate balance sheet.

USING CONDENSED FORM OF REPORT.

AS A WHOLE—Concluded.

SETS.			LIABILITIES.			
Current assets.	Deficit	Total assets.	Capital liabilities.	Current liabilities.	Surplus.	Total liabilities.
.....		\$180 00	.....	.....	\$180 00	\$180 00
229 00	\$181 00	\$1,760 00	\$1,175 00	\$585 00	.....	\$1,760 00
684 28	875 68	10,000 00	10,000 00	.....	.....	10,000 00
187 80	155 80	2,568 00	2,500 00	68 00	.....	2,568 00
99 11	.....	4,164 11	4,065 00	.....	99 11	4,164 11
373 16	.....	4,285 26	.....	.....	4,285 26	4,285 26
.....	16 15	716 15	700 00	16 15	.....	716 15
.....	.....	450 00	.....	.....	450 00	450 00
91 14	.....	591 24	500 00	.....	91 24	591 24
46 00	414 00	1,500 00	1,500 00	.....	.....	1,500 00
420 00	.....	7,450 00	.....	.....	7,450 00	7,450 00
901 45	.....	2,580 81	2,500 00	814 00	266 81	2,580 81
256 11	129 89	4,286 00	4,150 00	86 00	.....	4,256 00
40 80	.....	323 09	.....	.....	323 09	323 09
209 76	65 24	1,525 00	1,225 00	300 00	.....	1,525 00
25 00	.....	2,025 00	.....	.....	2,025 00	2,025 00
4 28	.....	504 28	500 00	.....	4 28	504 28
561 01	.....	4,131 01	3,360 00	400 00	371 01	4,131 01
110 17	.....	4,310 17	.....	2 79	4,307 88	4,310 17
.....	.....	550 00	550 00	.....	.....	550 00
11,339 89	.....	78,625 76	58,500 00	4,310 65	15,915 11	78,625 76
785 80	.....	6,267 80	3,525 00	2,742 80	.....	6,267 80
238 33	1,021 67	3,010 00	3,000 00	10 00	.....	3,010 00
303 40	.....	2,808 40	2,500 00	.....	308 40	2,808 40
802 09	.....	9,202 00	3,500 00	.....	5,702 00	9,202 00
111 00	.....	719 00	608 00	.....	111 00	719 00
\$75,208 99	\$25,691 70	\$964,177 64	\$751,050 81	\$97,794 78	\$145,332 05	\$964,177 64

* Balance sheet is for whole utility, including Illinois portion.

TELEPHONE UTILITIES, CLASS A—EXCHANGE

EQUIPMENT DATA.

Location of exchange.	CENTRAL OFFICE DATA.		WIRE	
	Character of exchange.	No. of lines equipped.	Character of circuits.	Miles of pole line.
Algoma	Magneto	200	Metallic and grounded..	6.40
Appleton	"	500	Metallic	40.00
Ashland	Central energy	710	Metallic and grounded..	33.90
Bayfield	Magneto	100	"	4.60
Beaver Dam	Central energy	680	Metallic	70.80
Brookfield	Magneto	50	"	34.30
Burlington	"	200	"	24.80
Burnett Junction ..	"	20	"	25.80
Cedarburg	"	70	"	8.68
Chippewa Falls	Central energy	426	"	59.11
Columbus	"	340	"	33.06
Corliss	Magneto	100	"	37.86
Cottage Grove ² ..	"		"	
Darlington	Magneto	260	"	14.82
Delavan	Central energy	260	"	70.43
De Pere	"	330	"	80.51
Eau Claire	"	1,515	"	61.97
Elkhorn	Magneto	60	"	14.74
Fond du Lac	C. E. & M.	1,620	"	62.08
Fort Atkinson	Magneto	40	"	3.20
Genoa Junction	"	60	"	52.57
Green Bay	Central energy	1,600	"	116.49
Green Lake	Magneto	50	"	4.03
Hartford	Central energy	305	"	14.31
Hartland	Magneto	80	"	6.36
Horicon	"	60	"	9.17
Hortonville	"	150	"	29.90
Hudson	Central energy	410	"	9.34
Hurley ⁴	"		"	4.97
Janesville	Magneto	800	"	51.34
Jefferson	"	200	"	17.88
Juneau	"	140	"	3.48
Kaukauna	Central energy	520	"	20.63
Kewaunee	"	320	Metallic and grounded..	7.74
La Crosse	"	1,400	Metallic	76.22
Lake Geneva	"	625	"	80.86
Lancaster	"	200	"	9.08
Lima Center	Automatic		"	31.65
Madison	Central energy	8,040	"	65.37
Manitowoc	"	1,000	"	81.91
Marinette	"	700	"	48.17
Mayville	Magneto	100	"	6.25
Menomonie	Central energy	525	"	136.00
Middleton ²	"		"	
Milwaukee	"	21,640	"	560.36
Neenah-Menasha ...	"	1,065	"	56.58
New London	Magneto	250	"	9.20
New Richmond	"	300	"	47.77
Oconomowoc	"	400	"	30.88
Oconto	Central energy	370	"	11.14

¹ Submarine cable.² Discontinued.³ Includes 200.47 submarine.⁴ Operated by the Mich. Tel. Co., Ironwood, Mich.

REPORTS—WISCONSIN TELEPHONE COMPANY.

JUNE 30, 1909.

PLANT DATA.				SERVICE DATA.					
Miles of aerial wire.	Miles of aerial cable.	Miles of under-ground cable.	Miles of conduit.	No. of business phones.	No. residence phones.	No. rural phones.	Total No. phones installed.	No. private branch exchanges.	No. of public pay-stations.
81.47	41.87			55	120	5	180		2
522.48	240.68	18.58		266	433	80	779	60	8
567.98	1,235.20			218	363	7	588		7
74.98	28.92			62	169	18	249		2
489.62	298.29	51.95		161	514	154	829	45	5
22.68	4.28			5	10	54	69		1
178.59	98.43			115	257	40	412		3
84.73				1	2	56	59		
53.99	27.00	6.29		36	71		107		3
481.37	812.20	144.62	1.51	209	414	66	689		5
235.91	122.11			80	223	81	384		2
107.40	4.83			10	6	27	43		2
90.58	31.35			71	190	17	278		2
461.35	422.99			96	381	174	651		4
415.45	646.13	4.87		110	258	251	619		3
968.84	2,454.55	623.77	2.35	546	1,160	235	1,941	33	11
55.68	85.49			35	61	8	94		1
604.77	2,402.17	68.85	35.00	641	1,367	27	2,035	60	12
26.97	1.61			20	7		27		3
70.62	1.99			28	58	93	173		2
892.91	3,595.39	*1,519.96	6.88	775	1,411	212	2,398	12	23
48.56	1.62			10	25		35		2
129.25	855.88			80	179	43	301		1
133.94	30.00			27	63	10	100		3
66.72	17.33			37	88	17	142		1
266.28	.50			20	90	143	253		2
64.73	378.54			110	232		392		3
176.08	393.42			116	90		206		
722.17	437.71			336	820	70	1,225	42	7
123.30	315.32			85	156	7	248		3
20.56	.95			49	51	4	104		2
249.35	933.23	*21.25		119	163	13	295		5
86.82	195.83			56	99		155		3
1,202.55	1,524.48	1,827.92	22.16	570	1,381	78	2,029	4	16
803.23	538.69			125	350	184	665		4
64.68	324.03			60	133		193	9	3
133.26	1.93			1		68	69		1
499.44	6,238.88	3,016.90	21.83	1,069	2,778	112	3,979	520	30
213.03	1,419.52	*165.63	125.00	894	541		935	47	8
437.46	1,117.55			364	663	24	1,051	34	5
105.61	5.68			67	116	30	213		2
768.00	780.51			163	269	348	800		6
2,606.82	19,892.83	62,164.11*	250.50	11,050	13,508	293	24,951	3,818	403
251.19	539.49	*1,527.74	81.09	283	655	86	1,024	29	6
153.75	51.75			110	235	3	348		
292.00	23.29			72	146	99	317		
447.39	78.24			127	211	18	356		
165.92	238.60			124	179		303		

* Includes 27.18 miles submarine.

* Includes 1,208.35 miles submarine.

* Includes 27.03 miles submarine.

TELEPHONE UTILITIES, CLASS A—EXCHANGE

EQUIPMENT DATA.

Location of exchange.	CENTRAL OFFICE DATA.		WIRE	
	Character of exchange.	No. of lines equipped.	Character of circuits.	Miles of pole line.
Oconto Falls	Magneto	40	Metallic	5.57
Omro	"	120	"	40.94
Oshkosh	Central energy	1,790	"	85.58
Peshigo	Automatic	40	"	2.54
Port Washington ..	Central energy	200	"	10.34
Princeton	Magneto	50	"	2.12
Racine	Central energy	1,540	"	78.43
River Falls ¹⁰	"		"	4.20
St. Martins	Magneto	40	"	37.75
Shawano	"	200	"	11.20
Shullsburg	"	85	Metal. and com. return	5.54
So. Milwaukee	Central energy	340	Metallic	43.26
Stanley	Magneto	190	"	9.26
Stevens Point	Central energy	400	"	22.74
Stoughton	"	323	"	71.51
Sturgeon Bay	"	20	"	29.89
Superior	"	1,180	"	88.57
Washburn	Magneto	190	"	9.80
Watertown	Central energy	530	"	23.80
Waukesha	"	700	"	70.05
Waupun	Magneto	200	"	13.05
West Bend	"	190	"	8.25
Whitewater	Central energy	420	"	39.85
Winneconne	Magneto	60	Metallic and grounded..	1.03
Total		52,709		2,943.63

¹ Submarine cable.² Includes 58.03 miles submarine.³ Includes 84.33 miles submarine.

REPORTS—WISCONSIN TELEPHONE COMPANY

JUNE 30, 1909.

PLANT DATA.				SERVICE DATA.					
Miles of aerial wire.	Miles of aerial cable.	Miles of under- ground cable.	Miles of conduit.	No. of business phones.	No. resi- dence phones.	No. rural phones.	Total No. phones in- stalled.	No. private branch ex- changes.	No. of public pay-sta- tions.
29.58	4.31	.....	.....	33	34	5	71	.....	3
211.19	186.85	12.37	.....	29	111	104	244	.....	3
1,379.50	2,578.90	*2,336.97	14.90	366	1,690	65	2,651	114	10
97.10	80.43	.....	.....	26	44	27	97	.....	2
115.90	178.48	16.33	.....	90	135	.....	225	.....	4
27.50	4.58	.....	.....	20	23	.....	43	.....	1
830.53	2,576.17	*1,918.92	27.67	731	1,488	98	2,307	231	14
18.78	328.73	.....	.....	.....	.....	.....	.....	.....	.....
133.16	.....	.....	.....	3	1	94	97	.....	2
147.61	128.48	.....	.....	92	111	5	308	.....	3
74.40	.38	.....	.....	44	31	5	130	.....	2
208.23	497.92	.....	.....	108	324	48	375	.....	2
108.31	16.61	.....	.....	57	108	7	170	.....	3
304.31	420.06	.....	.....	195	325	14	534	.....	6
373.51	668.86	.....	.....	110	390	186	686	.....	1
275.76	553.56	195.72	.....	166	356	38	560	.....	6
949.28	1,859.74	.....	.....	695	950	.....	1,645	143	8
114.09	36.39	.....	.....	61	129	.....	190	.....	4
307.14	245.83	.....	.....	251	313	35	604	.....	4
616.98	1,124.30	308.63	26.50	377	594	151	1,023	72	6
126.88	19.98	.....	.....	33	188	31	302	.....	3
60.66	195.55	.....	.....	195	40	.....	235	.....	3
305.73	333.54	.....	.....	110	407	80	597	.....	3
17.01	.....	.....	.....	13	17	.....	30	.....	1
22,333.95	32,093.93	76,710.22	614.49	23,451	38,580	4,346	66,377	5,363	768

* Not operated.

**TELEPHONE UTILITIES, CLASSES B.
EQUIPMENT DATA.**

Location of exchange.	Name of Company.	CENTRAL OFFICE DATA.	
		Character of exchange switchboard. ¹	No. of lines equip'd.
Abbotsford	Abbotsford Elec. Lt. & Tel. Co.	M.	.....
Albany	United Telephone Co.	M.	140
Almond	Almond Telephone Co.	M.	53
Amery	Amery Telephone Co.	.....	.....
Amherst	Amherst Telephone Co.	M.	26
Antigo	Antigo Telephone Co.	C.	825
Appleton	Fox River Tel. & Teleg. Co.	C.	1,100
Arcadia	Western Wis. Tel. Co.	.....	.....
Arkansas	Arkansas Telephone Co.	.....	.....
Ashland	Ashland Home Telephone Co.	C. & M.	.....
Augusta	The J. L. Ball Telephone Co.	M.	281
Baldwin	Baldwin Telephone Exch. Co.	M.	9
Bangor	Bangor Telephone Co.	.....	.....
Baraboo	Baraboo Farmers Telephone Co.	.....	.....
Baraboo	Baraboo Telephone Co.	M.	.....
Barron	Barron County Telephone Co.	.....	.....
Belmont	B. & Pleasant View Tel. Co.	.....	.....
Beloit	Beloit Farm Telephone Co.	.....	.....
Beloit	Beloit Home Telephone Co.	M.	800
Berlin	Waukhara Telephone Co.	M.	200
Big Bend	Prospect, Guthrie & B. B. T. Co.	C.	27
Birchwood	Barron County Telephone Co.	.....	.....
Birnamwood	Birnamwood Telephone Co.	M.	65
Black Earth	Black Earth Telephone Co.	C.	88
Black River Falls	Central Wis. Telephone Co.	.....	.....
Blanchardville	United Telephone Co.	M.	120
Bloomer	Bloomer Telephone Co.	M.	277
Boscobel	Boscobel Telephone Co.	M.	.....
Brandon	Brandon Telephone Co.	M.	42
Briggsville	B. & Big Springs Tel. Co.	M.	19
Brill	B. & Long Lake Tel. Co.	.....	.....
Brillion	Eastern Wis. Telephone Co.	M.	74
Bristol	Bristol Telephone Co.	.....	.....
Brodhead	Brodhead Telephone Co.	.....	.....
Brooklyn	Brooklyn Telephone Co.	.....	.....
Bruce	Chippewa Valley Telephone Co.	M.	50
Cambria	Cambria Telephone Co.	M.	.....
Cambridge	Peoples Telephone Co.	M.	38
Cameron	Chippewa Valley Telephone Co.	M.	40
Campbellsport	East Valley Telephone Co.	M.	12
Camp Douglas	Juneau Electric Co.	M.	13
Caroline	Farmers Independent Tel. Co.	M.	36
Cazenovia	Westford Telephone Co.	M.	15
Cedar Grove	Cedar Grove Telephone Co.	M.	.....
Chilton	E. Wisconsin Telephone Co.	.....	.....
Chippewa Falls	Chippewa County Telephone Co.	M.	179
Clear Lake	Clear Lake Telephone Co.	M.	100
Clinton	Clinton Telephone Co.	.....	.....
Clintonville	Marion & Northern Tel. Co.	M.	179

¹ M = Magneto; C = Central energy, and A = Automatic.² M = Metallic; R = Common return, and G = Grounded.

C AND D, EXCHANGE SYSTEMS.

JUNE 30, 1903.

WIRE PLANT DATA.					SERVICE DATA.					
Character of circuits. ²	Miles of pole line.	Miles of aerial line.	Cable in Mi. Ft.	Miles of conduit.	No. business phones.	No. residence phones.	No. rural stations.	Total No. of phones installed.	Private branch exchanges.	No. public pay-stations.
G.		75					259	259		
M. & R.	12	73	1,310		32	90	81	153		
M., R. & G.	100.5	175			12	440	199	251		1
M.	90.5	94					*224	224		
M.	60				193	467	58	718		3
M.	90	1,160	12 3,020	3,200	395	397	264	1,556	140	8
R. & G.	404	1,680					981	981		12
G.	55	75					180	180		
M.	58.5	1,064	6		375	918	46	1,339		
R.	71.5	321.75	570		221		186	407		
M. & G.	98	356			37	69	219	325		3
G.	115	115					252	252		
M., R. & G.	26.38	153.87	3 538		139	337	51	526		1
M., R. & G.	79.25	132	1,120				125	125		1
	57	76								
M.	108.12	260					180	180		
M.	35.37	1,578	9 3,180		314	629	64	1,007	4	4
M.	6	40	8 2,954		118	140	1	259		1
M. & G.	88	200	100				237	237		
M.	1	2.5			5	5		10		
M.	30	62	60		22	30	85	98		
G.	100	250			18	42	185	245		
M. & R.	499	2,007.75	1				*1,460	1,460		5
M.	5	40.80	1 500		32	81		113		
M.	124.5	199			58	185	202	445		
G.		60	1,200		32	185		217		
M.	1.75	29	115		20	46		66		1
M.	17	17			5	5	*16	26		1
G.	18	18					6	6		
M.	5	23	3,500		41	32	10	83		
G.	73.25	111.25					194	194		
M. & G.	85	520	2 2,390		53	265	213	531		
M.	50	62.66	1 519		20	59	179	258		
R.	3	17			32	25		57		
M.	.75	3.50			31			31		
M.	90	219			19	13	163	195		
R.	1	5.50	65		17	13		30		
M. & G.	80	95								
R. & G.	1	5			4	5	10	19		
G.	95	95			6		30	36		
G.	29	35					39	39		
M.	50	350	234				*144	144		
	45.50	179.50	4,200		66	122	102	290		
M.	179	708	2,500		109	96	278	483		7
M. & G.	50	102			63		108	171		
R.	100	545	2,650		38	332		370		
M.					57	102	27	186		

² Business and residence.⁴ Includes village phones, all kinds.

TELEPHONE UTILITIES, CLASSES B,
EQUIPMENT DATA.

Location of exchange.	Name of Company	CENTRAL OFFICE DATA.	
		Character of exchange.	No. of lines equip'd.
Colby	Colby Telephone Co.....	M. ....	.....
Colfax	O. J. Anderson Telephone Co....	.....	.....
Coloma	Coloma Telephone Co.....	.....	85
Cottage Grove	Cottage Grove Telephone Co.....	M.	42
Cumberland	Cumberland Tel. Co.....	.....	.....
Deerfield	Deerfield Telephone Co.....	M.	76
Deer Park	Deer Park Telephone Co.....	M. ....	.....
Delafield	Eagle Telephone Co.....	M.	25
De Pere	Fox River Valley T. & T. Co.....	.....	.....
Dousman	Eagle Telephone Co.....	M.	25
Durand	Home Telephone Co.....	.....	.....
Eagle	Eagle Telephone Co.....	M.	30
East Troy	Eagle Telephone Co.....	M.	40
Eau Claire	Eau Claire County Telephone Co..	M.	18
Eau Galle	Eau Galle Telephone Co.....	M. ....	.....
Eden	E. Fond du Lac Co. Tel. Co.....	M.	26
Edgerton	Edgerton Telephone Co.....	.....	.....
Eleva	Shaw Telephone Co.....	M.	25
Elkhart Lake	E. Wisconsin Telephone Co.....	M.	42
Elkhorn	State Long Distance Tel. Co.....	C. ....	.....
Ellsworth	Pierce County Telephone Co.....	.....	.....
Elroy	Elroy Telephone Co.....	M.	154
Etrick	Etrick Telephone Co.....	.....	.....
Evansville	Evansville Telephone Exchange..	.....	.....
Fall Creek	Ludington Telephone Co.....	M.	45
Fall River	Peoples Telephone Co.....	M. ....	.....
Florence	Michigan State Telephone Co.....	M.	37
Fond du Lac	Eldorado & Friendship Tel. Co..	.....	.....
Footville	Footville Telephone Co.....	C.	70
Fort Atkinson	Jefferson County Telephone Co..	.....	.....
Fountain City	Fountain City Telephone Co....	M. ....	.....
Fox Lake	Peoples Telephone Co.....	M.	91
Friendship	Kilbourn & F. Telephone Co.....	M.	50
Genesee	Eagle Telephone Co.....	M.	30
Glenwood	West Wisconsin Telephone Co....	.....	.....
Glidden	Glidden Telephone Co.....	M.	207
Grafton	Grafton Telephone Co.....	.....	.....
Grand Rapids	Wood County Telephone Co.....	.....	.....
Granton	Badger State Tel. & Teleg. Co....	.....	.....
Granton	Lindsey Telephone Co.....	C.	10
Green Bay	Fox River Valley T. & T. Co....	C.	1,500
Greenwood	Greenwood Tel. Co.....	M.	8
Hartford	Hartford & Saylesville Tel. Co..	.....	.....
Hilbert	E. Wisconsin Tel. Co.....	M.	20
Hillsboro	Hillsboro Tel. Co.....	.....	.....
Hudson	H. Prairie Telephone Co.....	M.	7
Huron	Yellow River Telephone Co.....	.....	.....
Ingram	Chippewa Valley Telephone Co..	M.	50
Iron River	Iron River Water, Lt. & P. Co....	.....	.....
Jackson	Jackson Telephone Co.....	C. ....	.....

* Includes residence.

C AND D—EXCHANGE SYSTEMS.

JUNE 30, 1909—Continued.

WIRE PLANT DATA.					SERVICE DATA.					
Character of circuits.	Miles pole line.	Miles aerial line.	Cable in M. Ft.	Miles of conduit.	No. bus-ness phones.	No. resi-dence phones.	No. rural phones.	Total phones instal. ed.	No. private branch ex-changes.	No. public pay-sta-tions.
R.	30	60	.....	.....	587	.....	25	112	.....	.....
M. ....	.....	137	.....	.....	87	56	112	204	.....	.....
G.	110.25	157.75	.....	.....	514	.....	22	36	.....	.....
M.	24	50	.....	.....	530	.....	54	84	.....	.....
R.	68.75	.....	2,810	.....	56	106	99	261	.....	.....
M., R. & G. ....	.....	.....	.....	.....	25	25	144	194	.....	.....
M. & G.	5	7.25	40	.....	26	.....	2	28	.....	1
M.	15.75	43.50	.....	.....	7	.....	40	47	.....	.....
M.	7	115	584	.....	44	205	53	302	.....	3
M.	45.66	112.50	.....	.....	1	.....	109	110	.....	1
M.	42.66	168	.....	.....	.....	.....	181	183	.....	4
M.	60.50	372.50	600	.....	.....	.....	399	399	.....	12
M. & G.	90	114	.....	.....	.....	.....	95	95	.....	.....
M. & G.	55	125	30	.....	3	.....	138	141	.....	.....
G.	86	215	50	.....	14	.....	160	180	.....	6
M.	42	42	1 2,640	.....	.....	.....	.....	.....	.....	1
M. & G.	65	230	15	.....	.....	.....	112	112	.....	.....
M.	4.50	28	300	.....	24	11	25	60	.....	.....
M.	84	724	2,000	.....	3	396	201	634	.....	.....
M. & G.	133	487	2,640	.....	71	128	141	340	.....	.....
M., R. & G.	88	164.50	1 230	.....	5176	.....	167	343	.....	.....
M.	100	249	.....	.....	38	214	.....	252	.....	3
M.	23	149	4 3,696	.....	64	351	202	617	.....	.....
G.	101	89	125	.....	542	.....	88	130	.....	.....
M. & G.	40	52	1,500	.....	17	10	58	85	.....	.....
M.	3.40	67.70	1,940	.....	33	24	1	58	.....	1
M.	24	112	.....	.....	.....	.....	61	61	.....	.....
M.	64	170	85	.....	6	21	212	239	.....	.....
M., R. & G.	150	196	200	.....	31	27	145	203	.....	.....
M. & G.	37	67	895	.....	28	63	69	160	.....	.....
G.	75	120	.....	.....	15	14	87	116	.....	1
M.	47.75	189.75	.....	.....	1	.....	159	160	.....	3
M., R. & G.	10	218.50	150	.....	.....	.....	313	313	.....	.....
M.	8.25	183	210	.....	105	80	5	190	.....	.....
M.	33	65	800	.....	.....	.....	.....	.....	.....	.....
M., R. & G.	16.92	261	1 3,870	.....	213	381	.....	504	.....	.....
M., G. & R.	28.75	66.25	5	.....	15	17	65	97	.....	.....
G.	55.75	80.75	.....	.....	.....	.....	11	114	.....	.....
M.	67	2,200	8 2,440	10,2820	426	1,356	5	1,835	.....	2
R.	26	73.50	120	.....	549	.....	32	81	.....	.....
M.	1.50	11	75	.....	15	11	.....	20	.....	.....
M. & G.	63	201	3,200	.....	30	267	189	490	.....	.....
M.	14	14	.....	.....	.....	.....	.....	.....	.....	.....
G.	14	14	.....	.....	.....	.....	.....	.....	.....	.....
R.	1.50	8.25	80	.....	8	7	.....	15	.....	.....
M.	41.50	100	.....	.....	8	.....	11	115	.....	.....

**TELEPHONE UTILITIES—CLASSES B,
EQUIPMENT DATA.**

Location of exchange	Name of Company.	CENTRAL OFFICE DATA.	
		Character of exc. ange.	No. of lines equip'd.
Janesville	Rock County Telephone Co.....	.....	.....
Johnsons Creek	Rock River Telephone Co.....	.....	.....
Juneau	Juneau Telephone Co.....	.....	.....
Kenosha	Kenosha Home Telephone Co.....	C.	2,099
Kiel	E. Wisconsin Telephone Co.....	M.	102
Kilbourn	Farmers Inter-County M. T. Co.	M. ....	.....
Kingston	Kingston Telephone Co.....	M.	28
La Crosse	La Crosse & Interurban Tel. Co.	.....	.....
La Crosse	La Crosse Telephone Co.....	C.	1,170
Ladysmith	Chippewa Valley Telephone Co..	M.	220
La Farge	La Farge Telephone Co.....	.....	.....
La Grange	Eagle Telephone Co.....	M.	20
Lake Mills	Interurban Telephone Co.....	M.	200
Larrabee	Larrabee Telephone Co.....	.....	5
Leeds	Leeds Farmers Telephone Co.....	M.	20
Lena	Farmers & Merchants Tel. Co....	M.	18
Lime Ridge	Peoples Telephone Co.....	M.	56
Lodi	Lodi Telephone Co.....	M. ....	.....
Loyal	Loyal Telephone Exch. Co.....	M.	12
Manawa	Manawa Telephone Exchange.....	M.	7
Mapleton	Badger Telephone Co.....	.....	.....
Marion	Marion & Northern Tel. Co.....	M.	52
Marshfield	Marshfield Telephone Exchange.	.....	.....
Mauston	Mauston Electric Service Co.....	.....	.....
Mazomanie	Mazomanie Telephone Co.....	.....	.....
McFarland	Peoples Tel. Co. of Dane County	M.	40
Menomonee Falls	Menomonee Falls Tel. Co.....	.....	.....
Mequon	Mequon Telephone Co.....	M.	12
Merrill	Merrill Telephone Co.....	M.	550
Merton	Merton Telephone Co.....	.....	.....
Middleton	Farmers Union Telephone Co.....	.....	.....
Milltown	Milltown Mutual Telephone Co..	M. ....	.....
Milton	Milton & Milton Jct. Tel. Co....	.....	.....
Mineral Point	Mineral Point Telephone Co.....	M. ....	.....
Monroe	Monroe Telephone Co.....	M.	535
Monroe	United Telephone Co.....	.....	.....
Montello	Marquette Telephone Co.....	M. ....	.....
Monticello	United Telephone Co.....	M.	120
Mt. Calvary	E. Wisconsin Telephone Co.....	M.	19
Mt. Horeb	Mt. Horeb Ind. Telephone Co....	.....	.....
Mukwonago	Eagle Telephone Co.....	M.	20
Muscoda	Basewood & Eagles Cor. T. Co....	.....	.....
Necedah	Juneau Electric Co.....	M.	93
Neillsville	Badger State Tel. & Teleg. Co....	.....	.....
Neosha	Eureka Telephone Co.....	M.	34
Newburg	Newburg Telephone Co.....	M.	40
New Holstein	E. Wisconsin Telephone Co.....	M.	95
New Lisbon	Juneau Electric Co.....	M.	158
New London	Fox River Val. Tel. & Teleg. Co.	.....	.....
Niagara	Michigan State Telephone Co.....	M.	33

* Includes business.

C AND D—EXCHANGE SYSTEMS.

JUNE 30, 1909—Continued.

WIRE PLANT DATA.					SERVICE DATA.					
Character of results.	Miles pole line.	Miles aerial line.	Cable in M. Ft.	Miles of conduit.	No. busi-ness phones.	No. resi-dence phones.	No. rural phones.	Total phones installed.	No. private branch ex-changes.	No. public pay-sta-tions.
M.	26.25	31.25	10 3,520	1.6409	368	1,340	.....	1,708	.....	2
M.	8.50	.....	.....	.....	.....	7172	.....	172	.....	.....
M.	43	124	.....	.....	.....	.....	.....	105	.....	.....
M.	60	384	13	3.2640	616	1,017	125	1,658	119	15
M.	7	55	200	.....	58	40	13	111	.....	.....
M. & G.	250	250	.....	.....	.....	142	250	392	.....	.....
G.	75	105	40	.....	10	10	228	248	.....	.....
M. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
R.	4.75	47.75	4,598	.....	100	107	.....	207	.....	.....
M.	30.83	74.25	.....	.....	.....	.....	.....	69	.....	1
R.	35	80	2 690	.....	60	173	65	298	.....	.....
M.	5	11	.....	.....	.....	.....	21	21	.....	2
M. & G.	158	260	.....	.....	.....	.....	240	240	.....	.....
M.	30	.....	40	.....	.....	719	46	65	.....	.....
M. & G.	168	200	100	.....	10	48	342	400	.....	.....
M., R. & G.	100	100	.....	.....	.....	7132	160	292	.....	.....
R.	10	30	.....	.....	26	58	6	90	.....	.....
M.	31	60	80	.....	37	45	38	120	.....	1
M.	107	333	.....	.....	.....	.....	246	249	.....	.....
R. ....	.....	.....	.....	.....	28	19	53	100	.....	.....
M. & G.	10	200	.....	.....	171	319	.....	490	.....	.....
R. & G.	68	168	3,600	.....	56	177	143	376	.....	.....
M.	35	122	1,445	.....	30	.....	60	90	.....	2
M.	95	450	400	.....	56	274	202	532	.....	2
M.	30	44	70	.....	.....	.....	75	75	.....	.....
M. & R.	600	660	8	.....	195	328	25	545	.....	2
M. ....	.....	.....	.....	.....	.....	8	10	18	.....	.....
G.	100	100	.....	.....	.....	.....	*255	255	3	.....
M.	22.80	27.80	.....	.....	.....	77	.....	77	.....	.....
M.	100	560	5,100	.....	63	551	.....	614	.....	.....
M. & R.	6.50	204	1 1,817	.....	59	359	238	706	.....	.....
M.	26	395	4	.....	153	311	47	511	.....	.....
M.	42	106	.....	.....	.....	.....	41	41	.....	.....
M. & G.	18	.....	500	.....	37	72	1	110	.....	2
M. & R.	5	55	1,056	.....	34	45	.....	69	.....	7
M.	1	5	.....	.....	12	.....	.....	12	.....	.....
M. & R.	30	229	.....	.....	22	108	303	433	.....	1
M.	24.25	81.50	.....	.....	3	.....	81	84	.....	6
G.	22	.....	.....	.....	.....	.....	.....	.....	.....	.....
R.	2.50	50	.....	.....	28	58	.....	86	.....	.....
M., G. & R.	77	211.25	1 1,050	.....	58	165	104	357	.....	2
M.	91	300	.....	.....	*235	.....	26	261	.....	.....
M. & G.	136	560	.....	.....	.....	.....	*345	345	.....	.....
M.	3	54	100	.....	33	23	37	93	.....	.....
R. & G.	128	188	.....	.....	36	108	27	171	.....	.....
M.	4	85	100	.....	18	81	76	174	.....	2
M.	1.60	26.80	60	.....	21	10	.....	31	.....	1

* Includes business and residence.

TELEPHONE UTILITIES, CLASSES B. C

EQUIPMENT DATA.

Location of exchange.	Name of Company.	CENTRAL OFFICE DATA.	
		Character of exchange.	No. of lines equip'd.
Northfield	Northfield Farmers Tel. Co.....	M.	45
North Freedom ..	Baraboo Telephone Co.....	M. ....	.....
North Lake	Badger Telephone Co.....	M.	9
Norwalk	Monroe County Tel. Co.....	.....	.....
Oakfield	Oakfield Telephone Co.....	.....	.....
Oostburg	Oostburg Telephone Co.....	.....	.....
Oregon	Oregon Telephone Co.....	.....	.....
Orfordville	Orfordville Telephone Co.....	.....	.....
Osceola	Osceola Farmers Mut. Tel. Co.....	M.	99
Oshkosh	Winnebago County Tel. Co.....	.....	.....
Osseo	Osseo Telephone Co.....	M.	154
Owen	Owen Telephone Co.....	M.	57
Oxford	Marquette & Adams Co. Tel. Co.....	.....	.....
Palmyra	Eagle Telephone Co.....	M.	30
Pardeeville	Pardeeville Telephone Co.....	M.	112
Pewaukee	Pewaukee-Sussex Telephone Co.....	.....	.....
Phillips	Price County Telephone Co.....	M.	164
Picketts	Utica Telephone Co.....	.....	.....
Plainfield	Union Telephone Co.....	M.	141
Portage	Portage Telephone Co.....	M. & C.	505
Poynette	Poynette Telephone Co.....	M.	13
Prairie du Sac....	Troy & Honey Creek Tel. Co.....	M. ....	.....
Prairie Farm	P. F., R. & D. Co-op. Tel. Co.....	.....	.....
Prentice	Chippewa Valley Tel. Co.....	M.	50
Racine	Citizens Telephone Co.....	.....	.....
Random Lake	Random Lake Telephone Co.....	M. ....	.....
Randolph	Peoples Telephone Co.....	M.	83
Red Granite	Waushara Telephone Co.....	M.	50
Reedsburg	Reedsburg Telephone Co.....	M.	300
Rhineland	Rhineland Mutual Tel. Co.....	.....	.....
Rice Lake	Barron County Telephone Co.....	.....	.....
Richland Center ..	Badger Telephone Co.....	.....	.....
Richland Center ..	Farmers Telephone Exchange.....	.....	.....
Rio	Peoples Telephone Co.....	M.	109
Ripon	Ripon Rural Telephone Co.....	M. ....	.....
Ripon	Ripon Telephone Co.....	.....	.....
River Falls	Pierce County Telephone Co.....	.....	.....
Roberts	Pierce County Telephone Co.....	.....	.....
Rochester	Burl., R. & Kansasv. Tel. Co.....	.....	.....
Rosendale	Rosendale Telephone Co.....	.....	.....
Scandinavia	Scandinavia Telephone Co.....	.....	.....
Schlesingerville ..	Washington Co. Tel. Co.....	M.	7
Sheboygan	Citizens Telephone Exchange.....	C.	1,260
Sheboygan Falls ..	Citizens Telephone Exchange.....	M.	100
Sharon	Sharon Telephone Co.....	.....	.....
Shiocton	Shiocton Telephone Co.....	M. ....	.....
Sparta	Monroe Co. Telephone Co.....	C.	440
Spring Valley	Pierce Co. Telephone Co.....	.....	.....
St. Croix Falls....	St. Croix Valley Tel. Exch. Co.....	.....	.....
Sun Prairie	Interurban Telephone Co.....	M.	100

* Includes business.

* Includes business and residence.

AND D, EXCHANGE SYSTEMS.

JUNE 30, 1900—Continued.

WIRE PLANT DATA.					SERVICE DATA.					
Character of circuits.	Miles pole line.	Miles aerial line.	Cable in M. ft.	Miles of conduit.	No. business phones.	No. residence phones.	No. rural phones.	Total No. phones installed.	Private branch ex-changes.	No. public-pay-stations.
G.	90.75	172.25			14		199	213		
G.	35	72.80	120			*131		131		
M.	5	13					42	42		
G.	48	53			16	11	31	58		
M.	67	288	500		38	*256		294		
M.	26.50	147.50	688		17	38	86	141		
M.	79.26	327	1,510		29	106	141	275		
M.	123.25	1,810			23	74	265	352		
G.	93	230			31		389	420		5
M.	35	100					95	95		
G. & R.	162.50	303.75	150		35	82	323	440		
R.	5	56	475		41	26	6	73		
G.	92	227					*273	278		
G.	65.66	196	600		2		225	227		3
G.	66	325			24	74	276	374		
M. & G.					30	155		185		
M. & R.	3.50	60			68	101		169		
M.	50	110				*168		168		
M. & G.	160	320				*119	158	277		1
M.	105	440	5 965	2950	201	390	121	712		
R.	77	200	50				*356	353		
G.	150	800			36	96	608	802		1
G.	201.75	316								
R.	1.50	9.50	65		17	12		29		
M.			10 760	36,508	754	2,175		2,929		8
M.	39	138				25	57	82		
M.	90	160	1,166		40	40	147	227		
M.	5	55			35	19	2	56		
M. & G.	109	275	2 3,440		101	207	219	527		
M., R. & G.	115.50	253	3 2,265		150	261	177	588		4
G.	79	215					110	110		
M., R. & G.	122	536	2 701		106	245	241	592		
M. & G.	65	140	1,815		29	60	156	247		
M.	96	132					197	197		
R.	9.50	120	2,510		119	233		352		
M. & G.	135	622			69	211	238	518		
G.	39	110.75					48	48		
M.	100	410	100				*362	362		
M.	82.25	158								
M. & G.	61	160	45				71	71		1
M.	13	332	24 2,091	11,580	531	770	20	1,327	53	26
M.	60	81.40	1,100		32	53		85		
M.	55	330	1,300		32	117	158	307		
M.	78	148	200		19	15	56	94		
M. & G.		82.50	4 1,202	1,2444	125	200	402	757		5
G.	1.75	19			37	4		83		
M., R. & G.	150	502			37	120	251	412		8
R.	40	55	200		64	60	99	229		

* Includes business and rural.

TELEPHONE UTILITIES, CLASSES B. C

EQUIPMENT DATA

Location of exchange.	Name of Company.	CENTRAL OFFICE DATA.	
		Character of exchange.	No. of lines equip'd.
Superior	Douglas County Telephone Co. ....	.....	.....
Superior	Peoples Telephone Co. ....	.....	.....
Theresa	Theresa Telephone Co.	M. ....	.....
Thompson	Badger Telephone Co.	M.	3
Tigerton	Marion & Northern Tel. Co.	M.	88
Tomah	Tomah Electric & Telephone Co. ....	.....	.....
Tomahawk	T. Electric Water & Tel. Co. ....	.....	.....
Turtle Lake	City Telephone Co.	M.	88
Two Rivers	Two Rivers Telephone Co.	M. ....	.....
Viroqua	Viroqua Telephone Co. ....	.....	.....
Walworth	Walworth Telephone Exchange. ....	.....	.....
Warrens	Warren Land Co.	M. ....	.....
Washburn	Bayfield County Tel. Co.	M.	206
Waterford	Wind Lake Telephone Co.	M. ....	.....
Watertown	Watertown Telephone Co. ....	.....	.....
Waterloo	Interurban Telephone Co.	M.	160
Waupaca	Rural Telephone Co. ....	.....	.....
Waupaca	Citizens Telephone Co. ....	.....	.....
Wausau	Marathon County Tel. Co. ....	.....	.....
Wausau	Wausau Telephone Co.	A.	900
Wausaukee	Wausaukee Telephone Co.	C.	70
Wautoma	Wausara Telephone Co.	M.	50
Westfield	Westfield Farmers Tel. Co.	M.	121
Westby	Westby Telephone Co. ....	.....	.....
Wheatland	Burl., B. & W. Telephone Co. ....	.....	.....
Weyauwega	Fox River Val. Tel. & Teleg. Co. ....	.....	.....
White Oak Spring	White Oak Telephone Co.	M. ....	.....
Wild Rose	Wausara Telephone Co.	M.	80
Wrightstown	Fox River Val. Tel. & Teleg. Co. ....	.....	.....
Wyocena	Peoples Telephone Co.	M.	23
		Total ¹⁰	71,556

⁹ Includes business and residence.

¹⁰ Includes Wis. Tel. Co. Does not include companies reporting on condensed form.

AND D, EXCHANGE SYSTEMS.

JUNE 30, 1909—Concluded.

WIRE PLANT DATA.					SERVICE DATA.					
Character of circuits.	Miles pole line.	Miles aerial line.	Cable in M. ft.	Miles of conduit.	No. business phones.	No. residence phones.	No. rural phones.	Total No. phones installed.	Private branch ex- changes.	No. public-pay-stations.
M.	118	300			676	1,064		1,740		7
M.	8	20						270	32	
R.					21	15		36		
M. & G.	14.25	73	1 1,356		98	142		235		3
M., R. & G.	28	33	20		24	15	23	77		1
M.		25	1 4,830		95	155		250		3
M. & G.	48.50	231.50	1 3,479	.502	98	191	79	363		
M.	43.25	254	2,300		46	226	127	399		
G.	125	175								
M.	17.50	246	2,425		74	141	24	240		3
M. & G.	75	188	360					111	111	
M.	125	1,000						309	309	
R.	28	136	450		50	108	112	265		
M.	47	94						120	120	
	17	328	1,943		113	236		349		1
M.	50	278	12 490	.18	434	548		982		
M. & G.		8.50			25	41	2	68		
M. & G.	2				36	28	80	144		1
M. & G.	160.50	250	2,500		45	43	92	180		2
R. & G.	105.50	233	225		46	94	273	412		
M.	87	368	100				255	255		
M.	5	110	300		22	31	66	169		2
G.	42	100	80		14		91	105		
M. & G.	1	5.50			23		1	24		
M.	2	25			28	62	14	96		2
M. & G.							12	12		
	15,807.98	68,436.78	139084.79*	682.90	34,853	84,093	28,461	127,407	5,582	961

* Includes 62,063.83 miles aerial cable, and 76,710.29 miles underground cable reported by Wis. Telephone Co.

Financial and Operating Statistics of

HEATING

Italic figures denote deficits.

INCOME

Location.	Name of Company.	Operating revenues.
Janesville.....	Janesville Electric Co.....	\$2,974 04
Marinette.....	Watson Heating Co.....	2,117 17
Milwaukee.....	Milw. Central Heating Co.....	54,023 94
Milwaukee.....	Plankinton Electric Light & Power Co.....	69,100 30
Milwaukee.....	Wells Power Co.....	36,332 19
Sturgeon Bay.....	Sturgeon Bay Light, Water & Heating Co.....	473 16
West Bend.....	West Bend Heating & Lighting Co.....	1,524 92
	Total.....	\$168,545 72

¹ The following companies include heating utility report with electric utility report for year ending June 30, 1909: Kenosha Gas & Elec. Co., La Crosse Gas & Elec. Co., Men & Mar. Light & Traction Co., Colby & Abbott Co. (Milwaukee), Mineral Point Elec. Light Co., North Milw. Light & Power Co.

BALANCE

Location.	Name of Company.	AS		
		Cost of plant.	Treas-ury securities.	Reserve, sinking and special funds.
Janesville.....	Janesville Elec. Co.....	\$4,594 81		
Marinette.....	Watson Heating Co.....	5,000 00		
Milwaukee.....	Milw. Central Htg. Co.....	703,407 28		
Milwaukee.....	Plankinton El. Lt. & P. Co. ¹			
Milwaukee.....	Wells Power Co ¹			
Sturgeon Bay.....	S. B. Light, W. & Htg. Co.....	6,543 75		\$100 00
West Bend.....	W. B. Heating & Ltg. Co.....	3,406 50		
	Total.....	\$723,452 34		\$100 00

¹ Balance Sheet included with electric utility report.

Public Utilities—E. Heating.¹

UTILITIES.

ACCOUNT.

OPERATING EXPENSES.						Net operat- ing revenue.	Interest.	Surplus.
Steam.	Distri- bution.	Com- mercial.	General and un- distrib- uted.	Depre- ciation.	Taxes.	Total.		
\$2,300 00	.....	.....	.....	\$345 84	.....	\$2,645 84	\$328 20	\$328 20
2,073 18	.....	.....	\$18 00	.....	\$28 36	2,119 52	2 36	2 36
31,214 18	\$3,708 94	\$864 55	2,107 60	.....	8,400 00	51,095 27	2,928 67	\$10,858 68
57,256 94	1,848 84	.....	5,544 05	3,130 00	.....	67,779 83	1,320 47	7,930 02
..... ⁽²⁾	2,829 28	.....	.....	.....	.....	2,829 28	33,502 91	531 53
.....	.....	.....	.....	.....	.....	.....	.....	83,502 91
123 45	.....	.....	70 .2	100 00	.....	293 47	179 69	179 69
622 17 ⁽²⁾	340 65	34 06	996 88	518 04	528 04
\$93,589 90	\$13,387 06	\$864 55	\$7,739 67	\$3,916 49	\$8,462 42	\$127,790 09	\$38,785 63	\$12,710 69
.....	.....	.....	.....	.....	.....	.....	.....	\$26,074 94

² Not apportionable for the year.³ Not separable from electric utility.⁴ Does not include total operating expenses.

SHEET.

ASSETS.			LIABILITIES.				
Current assets.	Deficit.	Total.	Capital stock.	Bonds.	Reserve sinking and special fund liabilities.	Current and accrued liabilities.	Surplus.
.....
.....	.....	\$4,591 81 ⁽²⁾
\$167 95	.....	5,167 95	\$5,000 00	.....	.....	.....	\$167 95
2,572 93	\$22,633 40	729,113 66	500,000 00	.....	\$71 47	\$229,042 21	\$729,113 66
.....
.....
491 86	4,637 67	11,773 25	6,543 75	\$4,050 00	.....	\$1,179 53	\$11,773 28
.....	.....	3,406 50 ⁽²⁾
\$3,232 79	\$27,271 07	\$754,066 20	\$511,543 75	\$4,050 00	\$71 47	\$230,221 74	\$167 95
.....	.....	.....	.....	.....	.....	.....	\$748,054 89

² Not separate from electric utility report.³ Does not include all utilities.

HEATING

OPERATING

Location.	Name of Company.	Nature of service—steam or hot water.	If steam, is live or exhaust steam used.	Is service residential or commercial, or both?
Janesville	Janesville Elec. Co.....	Hot water...	.....	.....
Marinette.....	Watson Heating Co.....	Steam.....	Live.....	Both.....
Milwaukee.....	Milw. Central Heating Co.....	Steam.....	Both.....	Both.....
Milwaukee.....	Plankinton El. Lt. & P. Co.....	.....	.....	.....
Milwaukee.....	Wells Power Co.....	Steam.....	Both.....	Both.....
Sturgeon Bay	S. B. Light, W. & Htg. Co.....	.....	.....	.....
West Bend.....	W. B. Heating & Ltg. Co.....	Steam.....	Both.....	Both.....

OPERATING

Location.	Name of Company.
Janesville	Janesville Elec. Co.....
Marinette.....	Watson Heating Co.....
Milwaukee.....	Milw. Central Heating Co.....
Milwaukee.....	Plankinton Electric Light & Power Co.....
Milwaukee.....	Wells Power Co.....
Sturgeon Bay.....	Sturgeon Bay Light, Water & Heating Co.....
West Bend.....	West Bend Heating & Lighting Co.....

UTILITIES.

DATA.

LENGTH OF MAINS (FEET).													
1 inch and less.	1½ in.	2 in.	2½ in.	3 in.	4 in.	5 in.	6 in.	7 in.	8 in.	10 in.	12 in.	14 in.	16 in.
.....	.....	500	.....	700	3,600	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	400	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	1,196	532	.....	.....	.....	1,428	.....	.....	3,225	3,763
.....	307	1,279	1,635	308	503	1,281	926	.....	1,917	551	8	71	.....
309	1,671	1,011	438	2,536	2,679	192	1,402	.....	.....	.....	.....	.....	.....
.....	.....	750	.....	750	.....	.....	750	.....	750	.....	.....	.....	.....
.....	.....	.....	.....	.....	359	.....	.....	.....	.....	.....	.....	.....	.....

DATA—Concluded.

Greatest distance of mains from central station (feet).	Number of service takers.	Is heating service furnished throughout year?	If not, specify term of such service.
1,600	37	No.....	Oct. 1st to June 1st.
400	12	No.....	Eight months.
5,280	131	No.....	Sept. 15th to June 15th.
1,800	54	No.....	Average 9 months.
1,190	87	No.....	Oct. 1st to June 1st.
1,350	2	Yes.....	.....
359	6	No.....	Six months

Miscellaneous.

UTILITIES DELINQUENT IN REPORTING.

The following utilities are not included in the preceding tables of statistics for utility properties. In a number of instances, as shown in the groups below, the companies failed to file any report within the time prescribed by the statute. Other utilities filed reports, but the statements were incomplete or incorrect in some respects which could not be adjusted before this report went to press and the statistics were, therefore, excluded. A number of utilities submitted reports, but the plants having been in operation for only a few months of the period covered by this report, were also excluded from these tables.

ELECTRIC UTILITIES.

The following electric utilities failed to make any report:

<i>Location.</i>	<i>Name of Company.</i>
Algoma	Algoma Water and Light Department.
Amherst	B. E. Dwinell & Co.
Blair	Municipal Water & Light Plant.
Blanchardville	Municipal Light Plant.
Columbus	Municipal Water Works & Light Plant.
Eagle River	Eagle River Light & Water Co.
Genoa Junction	Genoa Junction Electric Light Co.
Loyal	Loyal Electric Light & Water Works Plant.
North Freedom	North Freedom Electric Light Co.
Phillips	Phillips Light, Water, Heat & Power Co.
Rib Lake	Municipal Electric Light Plant.
Thorp	Municipal Water Works & Light Plant.
Waupaca	Waupaca Electric Light & Railway Co.
Withee	Withee Electric Light Plant.

The following electric utilities filed incomplete reports:

<i>Location.</i>	<i>Name of Company.</i>
Baldwin	Baldwin Electric Light & Fuel Co.
Barron	Barron Water & Light Commission.
Cassville	Municipal Light Plant.
Cuba City	Municipal Light Plant.
Florence	Florence Water Works & Electric Light Plant.
Galesville	Davis Mill Co.
Hazel Green	Hazel Green Water & Light Plant.
Jefferson	City Lighting Department.
Kilbourn	Municipal Light Plant.
Manawa	Incomplete report.

<i>Location.</i>	<i>Name of Company.</i>
Marshfield.....	Marshfield Water, Electric Light & Power Co.
Milwaukee.....	Colby & Abbot Building.
Mt. Horeb.....	Mt. Horeb Electric Light Co.
Plymouth.....	Municipal Water Works & Electric Light Plant.
Prescott.....	Prescott Light & Power Co.
Viroqua.....	Viroqua Electric Light Co.
Warrens.....	Geo. Warren Co.
Whitehall.....	Municipal Water & Light Plant.
Wyocena.....	Duck Creek Light & Power Co.

The following electric utilities were not in operation during the full period of this report:

<i>Location.</i>	<i>Name of Company.</i>
Ashland.....	Ashland Power Co.
Benton.....	Benton Ore Separating Co.
Chilton.....	Calumet Service Co.
Cedar Grove.....	Wisconsin Foundry & Steel Works.
La Crosse.....	La Crosse Water Power Co.
Neshkora.....	Neshkora Light & Power Co.
Oshkosh.....	Little Wolf Power Co.
Tomahawk.....	Tomahawk Power Co.
Whitehall.....	Municipal Water & Light Plant.
Wyocena.....	Duck Creek Light & Power Co.

GAS UTILITIES.

The following three gas companies which are now in operation are not included in the preceding statistical tables for the reasons given:

Fort Atkinson Gas Company, Fort Atkinson. Plant newly constructed and in operation only a few months.

Horicon Municipal Gas Plant, Horicon. failed to make any report.

Monroe Light & Fuel Co., Monroe, filed an incomplete report.

WATER UTILITIES.

The following water utilities failed to make any report:

<i>Location.</i>	<i>Name of Company.</i>
Baldwin.....	Municipal Water Works.
Barron.....	Municipal Water Works.
Blair.....	Municipal Water Works.
Blanchardville.....	Municipal Water Works.
Columbus.....	Municipal Water Works & Light Plant.
Cuba City.....	Municipal Water Works & Light Plant.
Darlington.....	Municipal Water Works & Light Plant.
Delavan.....	Municipal Water Works.
Eagle River.....	Eagle River Light & Water Co.
Independence.....	Municipal Water Works.
Jefferson.....	Municipal Water Works.
Kiel.....	Municipal Water Works.
Loyal.....	Municipal Water Works.
Minoqua.....	Municipal Water Works.
North Freedom.....	Municipal Water Works.
Oconto Falls.....	Municipal Water Works.
Phillips.....	Phillips Light, Water, Heat & Power Co.
Thorp.....	Municipal Water Works.
Whitehall.....	Municipal Water Works.

The following water utilities filed incomplete reports:

<i>Location.</i>	<i>Name of Company.</i>
Bangor.....	Hussa Bros.
Bruce.....	Incomplete Water Works.
Cassville.....	Municipal Water Works.
Clinton.....	Clinton Gas & Water Works.
Florence.....	Municipal Water Works.
Kilbourn.....	Municipal Water Works.
Marshfield.....	Marshfield Water, Electric Light & Power Co.
New Glarus.....	Municipal Water Works.
Plymouth.....	Municipal Water Works.
Prairie du Chien...	Municipal Water Works.
Reedsburg.....	Municipal Water Works.
Union Grove.....	Municipal Water Works.
Viroqua.....	Municipal Water Works.
Hazel Green.....	Municipal Water Works.

The following water utility was not in operation during the full period of this report:

Monticello.....	Monticello Water Works Co.
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TELEPHONE UTILITIES.

The following telephone utilities failed to make any report:

<i>Location.</i>	<i>Name of Company.</i>
Bruce.....	Amacoy Telephone Co.
Amberg.....	Amberg Telephone & Telegraph Co.
Argyle.....	Argyle Telephone Co.
Milwaukee.. . . .	Badger Telegraph & Telephone Co.
Platteville.....	Beebe Telephone Co.
Atwater.....	Berndt, Fred, Telephone Co.
Spooner.....	Burnett & Washburn Co. Telephone Co.
Milwaukee.....	Chicago, Milwaukee & Lake Superior Telephone Co.
Coon Valley.....	Coon Valley Farmers' Telephone Co.
Dallas.....	Dallas Telephone Exchange.
Darien.....	Darien Telephone Co.
New Rome.....	H. E. Davis Telephone Co.
Boscobel.....	East Crawford County Telephone Co.
Independence.....	Independence Telephone Co.
New London.....	Farmers' Telephone Co.
Knowlton.....	Guenther, Chas. E.
Horicon.....	Horicon Telephone Co.
Milwaukee.....	Independent Telephone Co.
Knapp.....	Knapp Telephone Co.
Elkhorn.....	Lean, F. W. Co.
Dundas.....	Little Calumet Telephone Co.
Lyman.....	Lyman Telephone Co.
Medford.....	Medford Telephone Exchange.
Mondovi.....	Mondovi Telephone Co.
Mt. Vernon.....	Mt. Vernon Telephone Co.
Excelsior.....	Northwestern Telephone Co.
Quarry.....	Quarry Riverside Telephone Co.
Waupun.....	Rock River Telephone Co.
Shell Lake.....	Shell Lake Telephone Exchange.
Shullsburg.....	Silverthorn Tel. Co.
South Range.....	Superior Rural Tel. Co.
Somerset.....	Somerset Tel. Co.
Union Grove.....	Union Grove Telephone Co.
Ormsby.....	Union Line Co.
Prairie du Chien...	Union Telephone Co.
Retreat.....	Vernon County Telephone Co.
Maplehurst.....	Weyerhauser & Island Lake Telephone Co.
Duluth, Minn.....	Zenith City Telephone Co.

The following telephone utilities filed incomplete reports:

<i>Location.</i>	<i>Name of Company.</i>
Almena	Almena Telephone Co.
Arcadia	American V. Farmers' Telephone Co.
Arena	Arena & Ridgeway Telephone Co.
Auburndale	Auburndale Telephone Co.
Orange	Badger Mutual Telephone Co.
Waupun	Banner Telephone Co.
Shell Lake	Bashaw Valley Telephone Co.
Benton	Benton & Cuba City Telephone Co.
Hollandale	Blanchardville & Hollandale Telephone Co.
Stillwater	Brecke Telephone Co.
Browntown	Browntown Telephone Co.
Dorchester	Bruckerville Farmers' Telephone Co.
Kewaunee	Carlton Lake Shore Telephone Co.
Cambridge	Christiania Town Hall Telephone Line.
Oshkosh	Cook & Brown Lime Co.
New London	County Line Telephone Co.
Edmund	Dodgeville & Union Mills Telephone Co.
Waldick	Dukes Prairie Telephone Co.
Edgar	Edgar Local Telephone Co.
Kewaunee	Farmers' Mutual Telephone Co.
Minong	Farmers' Mutual Telephone Co.
Fifield	Feeleys Pike Lake Telephone Co.
Fennimore	Fennimore Mutual Telephone Co.
Turtle Lake	Fisk, F. E., Telephone Co.
Grand View	Grand View Telephone Co.
Fairwater	Green Lake Telephone Co.
Nashotah	Healy, E. C., Telephone Co.
Boscobel	Hickory Grove Mutual Telephone Co.
Alma Center	Hixton & Alma Center Farmers' Telephone Co.
Darlington	Iowa & La Fayette Telephone Co.
Stoughton	Kegonsa Independent Telephone Co.
Kendalls	Kendall's Telephone Exchange.
Kischayn	Kischayn, Cedardurg Telephone Co.
Berlin	Koro Farmers' Telephone Co.
Ladoga	Ladoga & Oak Center Telephone Co.
Elkhorn	Lean, F. W., Co.
Watertown	Lebanon & Watertown Telephone Co.
Leadmine	Little Ten. Telephone Co.
Darlington	Lovett Branch Telephone Co.
Dickeyville	Long Grove Farmers' Telephone Co.
Marathon	Marathon City Telephone Co.
Chippewa Falls	Melville Settlement Telephone Co.
Milwaukee	Milwaukee Independent Telephone Co.
Spring Valley	Morton, Dr. J. E.
Bruce	Murry Farmers' Telephone Co.
New Auburn	New Auburn Telephone Co.
Arcadia	Newcomb Valley Telephone Co.
Kilbourn	New Haven & Dell Prairie Telephone Co.
Oak Ridge	Oak Ridge & Niebull Telephone Co.
Platteville	Ocean Wave Telephone Co.
Ferryville	Ferryville Telephone Co.
Endeavor	Oxford & New Haven Tel. Co.
Wyocena	Pacific & Wyocena Farmers, Co-op. Tel. Co.
Platteville	Platteville, Rewey & Ellenboro Tel. Co.
Veedom	Progress Tel. Co.
Algoma	Rankin Tel. Co.
Arpin	Roehrig, Whitman & Howlet Tel. Co.
Hazel Green	Sinsinawa Tel. Co.
Dodgeville	Spring Green & Wyoming Tel. Co.
Stangelville	Stangelville Tel. Line.

<i>Location.</i>	<i>Name of Company.</i>
Brussels.....	Sturgeon Bay & Gardner Tel. Co.
Soldiers Grove.....	Sylvan & Soldiers Grove Farmers' Mutual Tel. Co.
Grand Rapids.....	Telephone Toll Line.
Alma.....	Tenney Tel. Co.
Stevens Point.....	Touron Tel. Co.
St. Paul, Minn.....	Tri-State Tel. & Teleg. Co.
Somerest.....	Somerest Tel. Co.
Delavan.....	Walworth County Tel. Co.
Georgetown.....	Western Tel. Co.
Oshkosh.....	Wis. & Northern R. R.
Westfield.....	Wood, Dr. F. C.
New London.....	Marasch, B.
Wautoma.....	White River Farmers' Tel. Co.
Kilbourn.....	Grossman Tel. Co.

The following telephone utilities were not in operation during the full period of this report:

<i>Location.</i>	<i>Name of Company.</i>
Allenton.....	Allenton-Addison Tel. Co.
Bergen.....	Bergen Tel. Co.
Buena Vista.....	Buena Vista Tel. Co.
Curran.....	Curran Farmers' Tel. Co.
St. Joseph.....	Houlton Rural Tel. Co.
Oconto.....	Oconto Rural Tel. Co.
Sturgeon Bay.....	Peninsula Tel. Co.
Iron Ridge.....	Hubbard Farmers' Tel. Co.
Two Rivers.....	Rangeline North Tel. Co.
Ladysmith.....	Rusk County Rural Tel. Co.
Forest Jct.....	Calumet Tel. Co.
Sturgeon Bay.....	Shiloh Tel. Co.
Brandon.....	Eastern Alto Tel. Co.
Center.....	Twelve Corners & Mackville Tel. Co.
Westby.....	Timber Coulie Tel. Co.

ELECTRIC LIGHT, HEAT AND POWER UTILITIES (INCLUDING HYDRAULIC POWER) NEWLY INCORPORATED.

During the Period from December 31, 1907, to June 30, 1908.

Location	Name of Company	Date	Capital- ization	Purposes
Ashtland	Ashtland Power Co.	Feb. 13, '8....	\$100,000	To manufacture and sell electrical current and develop water power.
Beaver Dam	Beaver Dam Fuel & Light Co.	June 20, '8....	85,000	To maintain and operate a gas or electric light plant or both in Beaver Dam.
Benton	Benton Ore Separating Co.	Oct. 13, '8....	25,000	To operate steam or electric power plants.
Campbellsport	Campbellsport Electric Light & Power Co.	June 28, '8....	10,000	To buy, build or operate plants for lighting, heating and power.
Cashton	Cashton Light & Power Co.	Jan. 22, '9....	10,000	To conduct an electric light and power plant, and furnish water.
Crandon	Blandin & Keth Co., The.	Mar. 10, '8....	25,000	To manufacture and sell heat, light, power and signals by electricity or otherwise.
Dodgeville	Dodgeville Electric Light & Power Co., The	Jan. 20, '8....	20,000	To furnish electric light and power.
Eau Claire	Empire Bar Mining Co.	Apr. 20, '8....	100,000	To improve and develop electric and water power, etc.
Fond du Lac	Briggs Electric Co.	Feb. 20, '8....	15,000	Operation and construction of electric plants.
Fond du Lac	Public Service Co.	Jan. 23, '8....	25,000	Manufacture and distribution of steam for heating and electric current and gas for all purposes.
Hillsboro	Hillsboro Light & Power Co.	Feb. 23, '8....	10,000	Erect, maintain and operate an electric power plant.
Independence	Independence Telephone Co.	June 17, '8....	8,000	Furnishing power and general telephone business.
Madison	Interstate Light & Power Co.	Mar. 22, '9....	1,000	To install, purchase, sell and operate power plants of all kinds.
Madison	Northern Minnesota Dairy & Farm Land Co.	Oct. 29, '8....	150,000	Operating and maintain dams, renewals, canals, headgates, etc.
Mayville	Northwestern Light & Power Co.	Jan. 22, '9....	5,000	Dealing in electric current, furnishing light and power.
McNeill	Lincoln Milling & Mining Co.	May 1, '8....	35,000	Improving water power for heating, lighting and furnishing power by electricity or otherwise.
Milwaukee	Citizens' Renting & Realty Co.	Aug. 14, '8....	25,000	To acquire buildings and plants for heating, light and power.
Milwaukee	Commonwealth Power Co.	Jan. 8, '8....	50,000	The manufacture, purchase and sale of heat, light and power.
Milwaukee	Conrad Montann Land Co.	Dec. 29, '8....	20,000	Developing and selling water power, etc.
Milwaukee	Heinemann Land & Power Co.	June 3, '8....	50,000	For acquiring and use of water power and construction of dams, etc.

ELECTRIC LIGHT, HEAT AND POWER UTILITIES (INCLUDING HYDRAULIC POWER) NEWMA INCORPORATED.

During the Period from December 31, 1907, to June 30, 1909—Concluded.

Location	Name of Company	Date	Capital-ization	Purposes
Milwaukee	Kletzsch Realty Co., The.....	Dec. 24, '8....	\$100,000	To operate plants for heating and lighting, and to dispose of products of same.
Milwaukee	Langlade Power Co.....	Mar. 23, '8....	300,000	Production of hydraulic and electric power.
Milwaukee	Milwaukee-Washington Land & Orchard Co.....	Apr. 23, '8....	50,000	Building of tramways, development of irrigation and waterways.
Mondovi	Mondovi Light & Power Co.....	Oct. 19, '8....	35,000	Furnishing electrical current for light and power.
Neshkoro	Neshkoro Light & Power Co.....	Oct. 20, '8....	20,000	Lighting the villages of Redgranite and Neshkoro with electricity.
Oscoda	Oscoda Electric Light Co.....	Mar. 9, '8....	4,000	Furnishing electric light, heat and power.
Oshkosh	Calumet Service Co.....	Aug. 13, '8....	5,000	To build, buy and sell power plants and to sell the products thereof.
Oshkosh	Little Wolf Power Co., The.....	Apr. 27, '8....	250,000	Building dams and canals, development of water power, furnishing light, heat and power.
Pewaukee	Pewaukee Light, Power & Milling Co.....	Feb. 26, '9....	20,000	To furnish electricity for power.
Port Edwards	Nekoosa-Edwards Paper Co.....	June 16, '8....	3,000,000	To generate electricity for power, heat and light, and to acquire water power, etc.
Prescott	Prescott Light & Power Co.....	Nov. 20, '8....	30,000	To develop heat, light and power by means of steam, gas, electricity, etc.
Rhineland	Rhineland Light & Power Co.....	Mar. 28, '8....	100,000	To develop electric light and power business.
Rice Lake	Red Cedar Valley Electric Co.....	Jan. 4, '9....	200,000	Acquiring and operating water and electric power plants, and furnishing water and electricity.
Sheboygan Falls	Falls Light & Power Co.....	Mar. 5, '8....	25,000	To operate plant for electric heating, lighting and power.
Springfield	Jackson County Warehouse Co.....	Nov. 18, '8....	2,000	To provide for heating, lighting and furnishing power by electricity.
Superior	Cotton, Lumber & Mercantile Co.....	Apr. 13, '8....	18,000	For operation of power plants for public use.
Tomah	Tomah Elec. Light & Power Co., The.....	May 30, '8....	30,000	To manufacture and distribute electric current for light, heat and power and other purposes.
Viroqua	Viroqua Electric Light Co.....	Apr. 2, '8....	25,000	To furnish electric light, heat and power.
West Allis	West Allis Light & Power Co.....	July 1, '8....	10,000	To manufacture and furnish gas and electricity for light, heat and power.
Wittenberg	Wittenberg Electric Co.....	July 11, '8....	20,000	To operate electric plants for light, heat and power; and dams for power.

ELECTRIC LIGHT, HEAT AND POWER UTILITIES (INCLUDING WATER POWER) WHOSE ARTICLES OF INCORPORATION HAVE BEEN AMENDED.

During the Period from December 31, 1907, to June 30, 1909.

Location	Name of Company	Date of amendment	Increase in capitalization		Purposes
			From	To	
Madison	Interstate Light & Power Co.	May 21, '9.....	\$1,000	\$10,000	Number of directors increased from 5 to 7, and location changed from Madison to Plattville.
Park Falls	Park Falls Water, Light & Power Co.	Feb. 10, '9.....	1,000	10,000	
Plattville	Interstate Light & Power Co.	June 25, '9.....			

GAS COMPANIES NEWLY INCORPORATED.

During the Period from December 31, 1907, to June 30, 1909.

Location	Name of Company	Date	Capitalization	Purposes
Beaver Dam	Beaver Dam Fuel & Light Co.	June 20, '8....	\$81,000	To maintain and operate a gas or electric light plant or both in Beaver Dam. Manufacture and distribution of steam for heating and electric current and gas for both purposes. To develop light, heat and power by means of steam, gas, electricity, etc. To manufacture and furnish gas and electricity for light, heat and power.
Fond du Lac....	Public Service Co.	June 23, '8....	25,000	
Prescott	Prescott Light & Power Co.	Nov. 20, '8....	30,000	
West Allis	West Allis Light & Power Co.	July 1, '8....	10,000	

ELECTRIC LIGHT, HEAT AND POWER UTILITIES (INCLUDING HYDRAULIC POWER) NEWLY INCORPORATED.

During the Period from December 31, 1907, to June 30, 1909—Concluded.

Location	Name of Company	Date	Capital-ization	Purposes
Milwaukee	Kletzsch Realty Co., The.....	Dec. 24, '8....	\$100,000	To operate plants for heating and lighting, and to dispose of products of same.
Milwaukee	Langlade Power Co.....	Mar. 23, '8....	300,000	Production of hydraulic and electric power.
Milwaukee	Milwaukee-Washington Land & Orch- ard Co.....	Apr. 23, '8....	50,000	Building of tramways, development of irrigation and waterways.
Mondovi	Mondovi Light & Power Co.....	Oct. 19, '8....	35,000	Furnishing electrical current for light and power.
Neshkoro	Neshkoro Light & Power Co.....	Oct. 20, '8....	20,000	Lighting the villages of Redgranite and Neshkoro with elec- tricity.
Oscola	Oscola Electric Light Co.....	Mar. 9, '8....	4,000	Furnishing electric light, heat and power.
Oshkosh	Calumet Service Co.....	Aug. 13, '8....	5,000	To build, buy and sell power plants and to sell the prod- ucts thereof.
Oshkosh	Little Wolf Power Co., The.....	Apr. 27, '8....	250,000	Building dams and canals, development of water power, furnishing light, heat and power.
Pewaukee	Pewaukee Light, Power & Milling Co.....	Feb. 26, '9....	20,000	Furnishing electricity and power.
Port Edwards ..	Nekoosa-Edwards Paper Co.....	June 16, '8....	3,000,000	To generate electricity for power, heat and light, and to acquire water power, etc.
Prescott	Prescott Light & Power Co.....	Nov. 23, '8....	30,000	To develop heat, light and power by means of steam, gas, electricity, etc.
Rhineland	Rhineland Lighting Co.....	Mar. 28, '8....	100,000	To develop electric light and power business.
Rice Lake	Red Cedar Valley Electric Co.....	Jan. 4, '9....	200,000	Acquiring and operating water and electric power plants, and furnishing water and electricity.
Sheboygan Falls ..	Falls Light & Power Co.....	Mar. 5, '8....	25,000	To operate plant for electric heating, lighting and power.
Springfield	Jackson County Warehouse Co.....	Nov. 18, '8....	2,000	To provide for heating, lighting and furnishing power by electricity.
Superior	Cotton, Lumber & Mercantile Co.....	Apr. 13, '8....	18,000	For operation of power plants for public use.
Tomah	Tomah Elec. Light & Power Co., The	May 30, '8....	30,000	To manufacture and distribute electric current for light, heat and power and other purposes.
Viroqua	Viroqua Electric Light Co.....	Apr. 2, '8....	20,000	To furnish electric light, heat and power.
West Allis	West Allis Light & Power Co.....	July 1, '8....	10,000	To manufacture and furnish gas and electricity for light, heat and power.
Wittenberg	Wittenberg Electric Co.....	July 11, '8....	20,000	To operate electric plants for light, heat and power; and dams for power.

ELECTRIC LIGHT, HEAT AND POWER UTILITIES (INCLUDING WATER POWER) WHOSE ARTICLES OF INCORPORATION HAVE BEEN AMENDED.

During the Period from December 31, 1907, to June 30, 1909.

Location	Name of Company	Date of amendment	Increase in capitalization		Purposes
			From	To	
Madison	Interstate Light & Power Co.....	May 21, '9.....	\$1,000	\$10,000	Number of directors increased from 5 to 7, and location changed from Madison to Platteville.
Park Falls	Park Falls Water, Light & Power Co.....	Feb. 10, '9.....	1,000	10,000	
Platteville	Interstate Light & Power Co.....	June 25, '9.....			

GAS COMPANIES NEWLY INCORPORATED.

During the Period from December 31, 1907, to June 30, 1909.

Location	Name of Company	Date	Capitalization	Purposes
Beaver Dam	Beaver Dam Fuel & Light Co.....	June 20, '8....	\$85,000	To maintain and operate a gas or electric light plant or both in Beaver Dam. Manufacture and distribution of steam for heating and electric current and gas for both purposes. To develop light, heat and power by means of steam, gas, electricity, etc. To manufacture and furnish gas and electricity for light, heat and power.
Fond du Lac....	Public Service Co.....	June 23, '8....	25,000	
Prescott	Prescott Light & Power Co.....	Nov. 20, '8....	30,000	
West Allis	West Allis Light & Power Co.....	July 1, '8....	10,000	

WATER UTILITIES NEWLY INCORPORATED.

During the Period from December 31, 1907, to June 30, 1909.

Location	Name of Company	Date	Capital-ization	Purposes
Cashton	Cashton Light & Power Co.....	Jan. 22, '9....	\$10,000	To conduct an electric light and power plant and furnish water. Building of tramways, developing irrigation and waterways Private water works system. Acquiring and operating water and electric power plants and furnishing water and electricity.
Milwaukee	Milwaukee-Washington Land & Orchard Co.	Apr. 23, '8....	50,000	
Monticello	Monticello Waterworks Co.....	Jan. 25, '8....	3,500	
Rice Lake	Red Cedar Valley Electric Co.....	Jan. 4, '9....	200,000	

WATER UTILITIES WHOSE ARTICLES OF INCORPORATION HAVE BEEN AMENDED.

During the Period from December 31, 1907, to June 30, 1909.

Location	Name of Company	Date of amendment	Increase in capitalization		Purposes
			From	To	
Park Falls	Park Falls Water, Light & Power Co..	Feb. 10, '9....	\$1,000	\$10,000	

LIST OF TELEPHONE UTILITIES NEWLY INCORPORATED.
During the Period from December 31, 1907, to June 30, 1909.

Location	Name of Company	Date	Capital- ization	Purposes
Albion	Elleva Farmers Telephone Co.....	Apr. 7, '9....	\$8,000	General telephone business.
Trempealeau Co.	Allenton-Kohlsville Telephone Co.....	Jan. 29, '8....	5,000	General telephone business.
Allenton	Almena Farmers Telephone Co.....	May 12, '9....	8,000	General telephone business.
Almena	Alto			
Fond du Lac Co.	Eastern Alto Telephone Co.....	June 21, '9....	4,000	General telephone business.
Auburndale	Auburndale Telephone Co.....	Jan. 24, '8....	1,000	To conduct a telephone line.
Barneveld	Barneveld & Hollandale Telephone Co., The	June 16, '9....	1,250	To own and operate telephone lines.
Barton	Barton Rural Telephone Co.....	Nov. 20, '8....	300	General telephone business.
Bergen	Bergen Telephone Co.....	Apr. 8, '9....	5,000	General telephone business.
Berlin	Berlin Telephone Co.....	Jan. 2, '9....	6,000	General telephone business.
Brandon	Brandon Telephone Co.....	Nov. 13, '8....	4,000	General telephone business.
Brill	Brill & Long Lake Telephone Co.....	July 13, '8....	1,000	Operation and maintenance of a telephone line.
Bruce	Amnoco Telephone Co.....	June 13, '8....	1,000	General telephone business in Rusk county.
Buena Vista	Buena Vista Telephone Co., The.....	Nov. 5, '8....	2,400	Building and managing a local telephone company.
Canton	Canton Farmers Telephone Co.....	Jan. 12, '9....	1,800	General telephone business.
Carlton	Carlton-Kewaunee Telephone Co.....	Apr. 9, '9....	710	To build and maintain a telephone system.
Kewaunee Co..				
Carlton	Horseshoe Telephone Co., The.....	Oct. 21, '8....	4,000	To operate a telephone system.
Kewaunee Co.	Cecil, Green Valley Toll Line Co.....	Apr. 19, '9....	2,500	To build and operate a telephone line.
Cecil				
Clayton	Sylvan & Soldiers' Grove Farmers Mu- tual Telephone Co.	Feb. 8, '8....	non- stock	To build and operate a mutual farmers' telephone line.
Crawford Co...	Lower Clyde Farmers Telephone Co...	Dec. 19, '8....	400	General telephone business.
Clyde				
Clyde	Clyde Telephone Co.....	May 25, '8....	300	General telephone business.
Iowa Co.				
Corning	Corning Telephone Co.....	Feb. 27, '8....	3,000	General telephone business.
Lincoln Co....				
Curran	Curran Farmers Telephone Co.....	Mar. 23, '9....	2,500	General telephone business.
Jackson Co....	Darlington Rural Telephone Co.....	June 26, '8....	1,465	To erect and operate a telephone line.
Darlington				
Deer Creek	Midway Telephone Co.....	Jan. 28, '9....	10,000	To build and operate a telephone system.
Taylor Co.....				

TELEPHONE UTILITIES NEWLY INCORPORATED—Continued

Location	Name of Company	Date	Capital- ization	Purposes
Deer Park	Deer Park Telephone Co.....	May 2, '8....	750	General telephone business in St. Croix and Polk counties.
Durand	Durand Home Telephone Co.....	July 27, '8....	12,000	General telephone business.
Eastman	Sioux Coulee Mutual Telephone Co.....	Jan. 21, '8....	non- stock	Construction and operation of a local mutual telephone system.
Eaton	Black River Telephone Co., The.....	June 20, '9....	1,750	General telephone business.
Clark Co.	Ellington Farmers Telephone Co.....	Mar. 22, '9....	2,000	General telephone business.
Ellington	Eldorado & Friendship Telephone Co.....	Nov. 15, '8....	5,000	Construction and operation of a telephone system.
Fond du Lac....	Calumet Telephone Co.....	June 26, '9....	3,300	General telephone business.
Forest Junction.	Maplewood Western Telephone Co.....	Feb. 18, '9....	500	To construct and operate telephone lines.
Forestville ..	Apple Creek Farmers Telephone Co.....	Feb. 15, '9....	5,000	To construct and operate telephone lines.
Freedom	Green Lake Rural Telephone Co.....	Aug. 10, '8....	2,500	Construction and operation of a telephone system.
Outagamie Co..	Black River Telephone Co., The.....	June 20, '9....	1,750	General telephone business.
Green Lake	Hartford & Saylesville Telephone Co.....	Mar. 21, '8....	1,200	General telephone business.
Greenwood	Hartford Rural Telephone Co.....	Nov. 20, '8....	1,500	General telephone business.
Hartford	Rubicon Telephone Co.....	Apr. 13, '8....	1,500	General telephone business.
Hartford	Bruckerville Farmers Telephone Co., The.....	Oct. 20, '8....	1,650	General telephone business.
Holton	Horicon Telephone Co.....	Mar. 24, '9....	5,000	General telephone business.
Marathon Co..	Independence Telephone Co.....	June 17, '8....	8,000	General telephone and telegraph business and furnishing power.
Horicon	Hubbard Farmers Telephone Co.....	June 7, '9....	2,000	General telephone business.
Iron Ridge	Juneau Telephone Co.....	Apr. 11, '8....	10,000	General telephone business.
Juneau	Rusk County Rural Telephone Co.....	May 8, '9....	8,000	General telephone business.
Ladysmith	Larson Telephone Co.....	June 19, '9....	5,000	General telephone business.
Larson	Lebanon Telephone Co.....	Nov. 20, '8....	10,000	General telephone business.
Lebanon	Newton & Osaman Telephone Co.....	July 29, '8....	2,500	General telephone business.
Dodge Co.	Equity Telephone Co., The.....	July 29, '8....	5,000	To build and operate a rural telephone line.
Liberty	Manitowoc & Northern Telephone Co.....	Feb. 5, '8....	8,000	General telephone business.
Manitowoc Co..	Marathon-Ziegler Telephone Co.....	June 20, '8....	1,800	General telephone business.
Lack				
Manitowoc				
Marathon				

TELEPHONE UTILITIES NEWLY INCORPORATED—Continued

Location	Name of Company	Date	Capit- alization	Purposes
Mayville	Mayville Rural Telephone Co.....	Apr. 31, '8....	2,400	Construction and operation of a telephone system.
McKinley	McKinley Telephone Co.....	July 31, '8....	1,500	General telephone business.
Milltown	Milltown Mutual Telephone Co.....	July 17, '8....	4,000	General telephone business.
Polk Co.	Independent Telephone Co.....	Feb. 3, '8....	10,000	General telephone business.
Minwaukee	Minoqua Telephone Co.....	June 30, '8....	8,000	General telephone business.
Minoqua	Monoel & Centerville Telephone Co.....	Feb. 1, '8....	5,000	General telephone business.
Shesboyan Co.	Mosinee Telephone Co.....	Mar. 13, '8....	1,500	To install and operate a telephone exchange and lines.
Mosinee	New Auburn Telephone Co.....	May 6, '8....	4,000	General telephone business.
New Auburn	Oconto Rural Telephone Co.....	Apr. 21, '9....	5,000	General telephone business.
Oconto	Owen Telephone Co.....	Apr. 9, '8....	2,000	General telephone business.
Owen	Pigeon Valley Farmers Telephone Co	Mar. 30, '8....	10,000	General telephone business.
Pigeon	Plover Telephone Co., Ltd., The.....	Feb. 24, '9....	1,050	To own and operate a telephone line.
Trempealeau Co	Bad Ax Telephone Co.....	Mar. 30, '8....	7,000	Building and operating telephone lines.
Plover	Boardman Rural Telephone Co., The...	May 7, '9....	3,000	Building and maintaining a rural telephone line.
Purdy	Riverview Telephone Co.....	Apr. 26, '9....	30,000	General telephone business.
Richmond	Rockland Telephone Co.....	Feb. 13, '8....	1,500	General telephone business.
St. Croix Co... ..	Rudolph Telephone Co.....	Mar. 9, '8....	2,500	To furnish telephone service.
Riverview	Mill Creek Telephone Co.....	Oct. 28, '8....	3,000	General telephone business.
Rockland	Town of Sheboygan Falls Rural T. Co.	Mar. 25, '8....	15,000	General telephone business.
Manitowoc Co.	Crawford Vernon Mutual Tel. Co.....	Feb. 19, '8....	non-stock	To build and operate a mutual telephone line.
Rudolph	Burnett & Washburn County Tel. Co..	Mar. 6, '8....	4,000	To engage in the telephone business and in the operation of telephone lines.
Wood Co.	Springfield Farmers Telephone Co.....	Apr. 9, '9....	6,000	General telephone business.
Sabin				
Sheboygan Falls				
Sheboygan Co.				
Soldiers Grove ..				
Spoooner				
Springfield				
Jackson Co.....				

TELEPHONE UTILITIES NEWLY INCORPORATED—Concluded.

Location	Name of Company	Date	Capital- ization	Purposes
Spring Valley ...	South Hill & Range Line Tel. Co.....	Feb. 19, '9.....	2,800	General telephone business.
Star Prairie	Cedar Lake Rural Telephone Co.....	Feb. 10, '8.....	5,000	Operation and maintenance of rural telephone lines.
St. Croix Co....	Southwest Prairie Telephone Co.....	Apr. 20, '8.....	1,000	General telephone business.
Sterling Co. ...	Houlton Rural Telephone Co.....	Jan. 5, '9.....	3,600	General telephone business.
St. Joseph Co..	Nasewaupee Telephone Co., The.....	Apr. 2, '9.....	1,000	General telephone business.
Sturgeon Bay ...	Peninsula Telephone Co.....	June 4, '9.....	5,000	General telephone business.
Sturgeon Bay ...	Shiloh Telephone Co.....	June 25, '9.....	2,000	General telephone business.
Sturgeon Bay ...	Sawyer & Western Telephone Co., The	Dec. 15, '8.....	600	General telephone business.
Two Rivers	Two Rivers Telephone Co.....	Jan. 20, '8.....	15,000	To build and operate a telephone system.
Two Rivers	West Shore Telephone Co.....	June 24, '9.....	6,000	General telephone business.
Unity	Unity & South Western Telephone Co..	Jan. 31, '8.....	500	General telephone business.
Clark Co.	White River Farmers Tel. Co., The....	Jan. 2, '9.....	1,500	General telephone business.
Wautoma	Wayside Telephone Co.....	July 21, '8.....	2,000	General telephone business.
Wayside	Cady Telephone Co., The.....	Sept. 21, '8.....	5,000	Construction and maintenance of a telephone system.
Wilson				

TELEPHONE UTILITIES WHOSE ARTICLES OF INCORPORATION HAVE BEEN AMENDED.

During the Period from December 31, 1907, to June 30, 1909.

Location	Name of Company	Date of amendment	Increase in capitalization		Purposes
			From	To	
Allenton	Allenton-Kohlsville Telephone Co.....	Apr. 8, '9...	\$5,000	\$15,000	Location changed from town of McKinley to Cumberland.
Berlin	Berlin Telephone Co.....	Apr. 3, '9...	6,000	12,000	
Coon Valley	Coon Valley Farmers' Telephone Co.....	June 24, '8...	4,000	15,000	
Cumberland	McKinley Telephone Co.....	Mar. 10, '9...	1,500	10,000	
Larson	Larson Telephone Co.....	June 19, '9...	5,000	10,000	To abolish office of manager and to make all stock common.
Lena	Farmers' & Merchants' Tel. Co., The..	Nov. 13, '8...	.....	.....
Menomonee Falls	Menomonee Falls Telephone Co.....	5,000	15,000	
Mosel	Mosel & Centerville Telephone Co.....	Apr. 19, '9...	5,000	15,000	
Sheboygan Co.	Northfield Farmers Telephone Co.....	Nov. 27, '8...	7,000	14,000	
Northfield	Rice Lake & Northeastern Tel. Co.....	June 3, '9...	10,000	25,000	
Rice Lake	Rockland Telephone Co.....	Sept. 28, '8...	1,500	3,000	
Rockland	Wayside Telephone Co.....	Mar. 1, '9...	2,000	10,000	
Manitowoc Co.	
Wayside	

INDEX.

ABBREVIATIONS USED IN THIS INDEX.

Am.=American.	lt.=light.
bldg.=building.	mfg.=manufacturing.
Co.=company.	Milw.=Milwaukee.
Com.=Railroad Commission of Wisconsin.	R. R.=railroad.
elec.=electric.	tel.=telephone.
exp.=express.	telegr.=telegraph.
lbr.=lumber.	w. l.=whole line.

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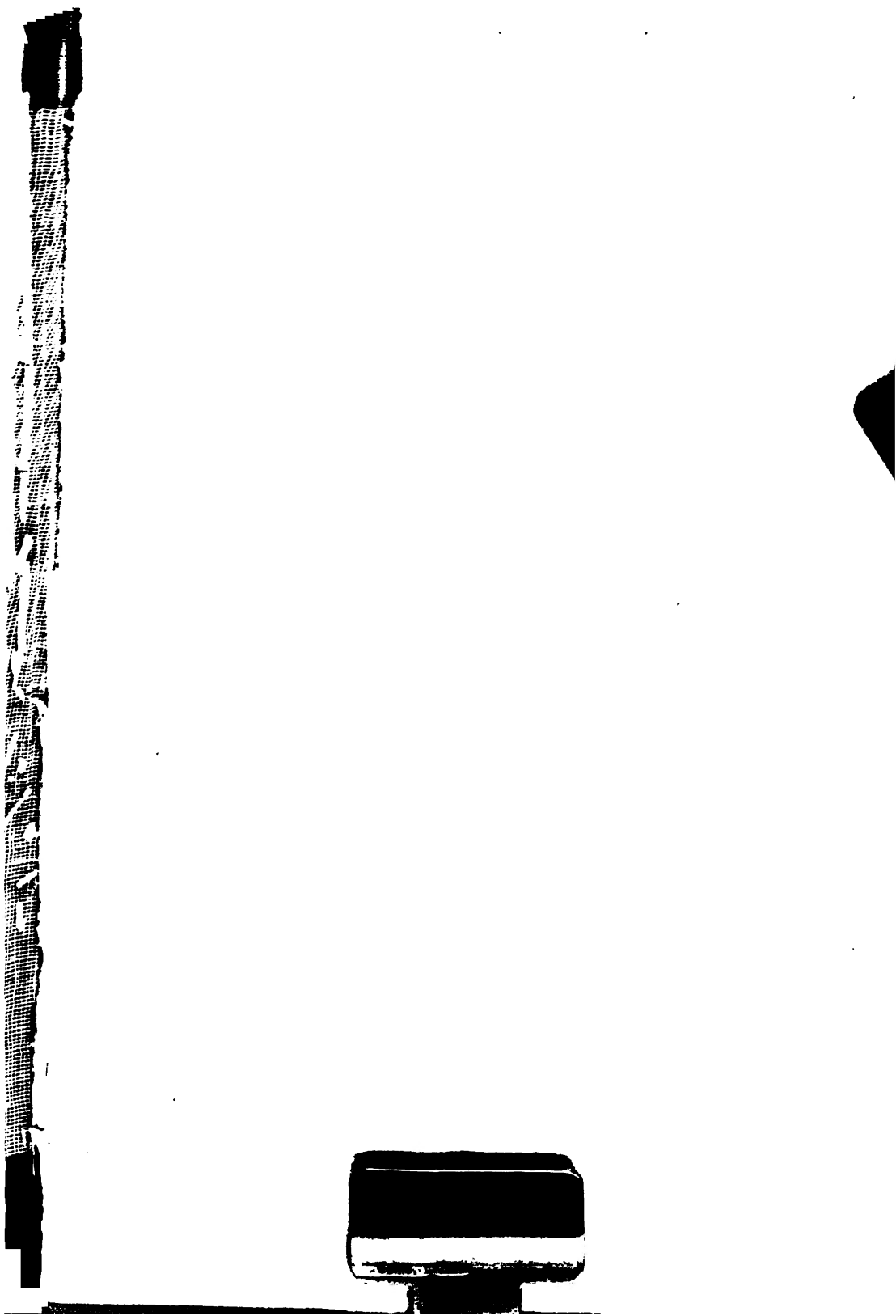
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